









CANADA'S CUSTOMS TARIFF ACCORDING TO THE HARMONIZED SYSTEM: VOLUME II (In Two Parts)

PART 1
(CHAPTERS 25 TO 46)



A REPORT BY
THE TARIFF BOARD

REFERENCE 163







REFERENCE NO. 163

A REPORT OF AN INQUIRY

by the

TARIFF BOARD

respecting

CANADA'S CUSTOMS TARIFF ACCORDING TO THE HARMONIZED SYSTEM:

VOLUME II

(In Two Parts)

PART 1

(CHAPTERS 25 TO 46)

This report, made pursuant to a reference by the Minister of Finance and signed by the Board on November 12, 1985, is presented for tabling in Parliament under the provisions of section 6 of the Tariff Board Act.

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PREFACE

Volume II of Reference 163 consists of two separately bound parts.

Part 1 includes the Introduction, the General Rules for the Interpretation of the Canadian Customs Nomenclature, the Titles of Sections and Chapters of the Harmonized System, the Notes of Reference in the Canadian Customs Nomenclature and Individual Section (V to IX) and Chapter (25 to 46) Reports. (Pages 1 to 752)

Part 2 includes the Individual Section (X to XII) and Chapter (47 to 67) Reports, the Supplementary Annex and the Cross-References to the Supplementary Annex. (Pages 753 to 1423)



TABLE OF CONTENTS

	Page
PREFACE	v
INTRODUCTION	1
THE BOARD'S MANDATE AND APPROACH	3
BACKGROUND TO THE INQUIRY The Canadian Customs Tariff The Harmonized System History The Structure The Interpretative Rules The Legal Notes Supplementary Guides	4 4 7 7 8 9 10
CONVERSION PRINCIPLES AND THE DRAFT CANADIAN CUSTOMS NOMENCLATURE Subdividing the HS	11 11 12
THE BOARD'S INVESTIGATION AND ANALYSIS The Draft Schedule and Existing Tariff Provisions Changes in Rates of Duty Improvements to the Draft Schedule The Supplementary Annex	14 14 15 17
THE PUBLIC INQUIRY Submissions and the Public Hearing Chapter Reports Reasons for Changes	18 19 20 21
GENERAL RULES FOR THE INTERPRETATION OF THE CANADIAN CUSTOMS NOMENCLATURE	25
TITLES OF SECTIONS AND CHAPTERS OF THE HARMONIZED SYSTEM	27
NOTES OF REFERENCE IN THE CANADIAN CUSTOMS NOMENCLATURE	33
INDIVIDUAL SECTION AND CHAPTER REPORTS	35
Section V - Mineral Products	37
Chapter 25: Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement	45 7 7
Their Distillation; Bituminous Substances; Mineral Waxes	95

viii

TABLE OF CONTENTS (CONT.)

		Page
Section VI - Produ Chapter 28: Inc	acts of the Chemical or Allied Industries organic Chemicals; Organic or Inorganic	119
	Compounds of Precious Metals, of Rare-Earth	
1	Metals, of Radioactive Elements or of Isotopes	129
Chapter 29: Org	ganic Chemicals	183
	armaceutical Products	281
Chapter 31: Fer	rtilisers	319
	nning or Dyeing Extracts; Tannins and Their	
	Derivatives; Dyes, Pigments and Other	
(Colouring Matter; Paints and Varnishes;	222
1	Putty and Other Mastics; Inks	333
Chapter 33: Ess	sential Oils and Resinoids; Perfumery,	271
	Cosmetic or Toilet Preparations	371
Chapter 34: So	ap, Organic Surface-Active Agents, Washing	
	Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing	
4	or Scouring Preparations, Candles and	
	Similar Articles, Modelling Pastes, "Dental	
	Waxes" and Dental Preparations With a Basis	
	of Plaster	387
Chapter 35: Al	buminoidal Substances; Modified Starches;	
Chapter 37. Al	Glues; Enzymes	407
Chapter 36: Ex	plosives; Pyrotechnic Products; Matches;	
Oliapool Jov 2	Pyrophoric Alloys; Certain Combustible	
	Preparations	423
Chapter 37: Ph	otographic or Cinematographic Goods	435
Chapter 38: Mi	scellaneous Chemical Products	453
Section VII - Pla	stics and Articles Thereof; Rubber and	lion
Articles Thereo	f	497
Chapter 39: Pl	astics and Articles Thereof	507
Chapter 40: Ru	bber and Articles Thereof	579
C . t. / WITT Do	w Hides and Skins, Leather, Furskins and	
Section VIII - na	f; Saddlery and Harness; Travel Goods,	
Handbagg and Si	milar Containers; Articles of Animal Gut	
(Other Than Sil	k-Worm Gut)	609
Chapter 41: Ra	w Hides and Skins (Other Than Furskins)	
Olicipool 120	and Leather	617
Chapter 42: Ar	ticles of Leather; Saddlery and Harness;	
•	Travel Goods, Handbags and Similar Containers;	
	Articles of Animal Gut (Other Than Silk-Worm	
	Gut)	635
Chapter 43: Fu	rskins and Artificial Fur; Manufactures	
	Thereof	653

TABLE OF CONTENTS (CONCL.)

	Page
Section IX - Wood and Articles of Wood; Wood Charcoal; Cork	
and Articles of Cork; Manufactures of Straw, or Esparto	
or of Other Plaiting Materials; Basketware and Wickerwork	667
Chapter 44: Wood and Articles of Wood; Wood Charcoal	675
Chapter 45: Cork and Articles of Cork	729
Chapter 46: Manufactures of Straw, of Esparto or of Other	
Plaiting Materials; Basketware and Wickerwork	741



REFERENCE 163

CANADA'S CUSTOMS TARIFF ACCORDING TO THE HARMONIZED SYSTEM: VOLUME II, CHAPTERS 25 TO 67

I INTRODUCTION

This is the second volume of the Report of the Tariff Board under Reference No. 163 on the conversion of the Canadian Customs Tariff to the Harmonized Commodity Description and Coding System (also known as the Harmonized System or HS). The terms of reference are set out in the letter dated February 10, 1984 from the then Minister of State for Finance to the Chairman of the Tariff Board which is as follows:

Dear Mr. MacDonald,

I am writing to direct the Board, under section 4(2) of the Tariff Board Act, to study and report on the conversion of Canada's Customs Tariff to the Harmonized Commodity Description and Coding System (HS). Enclosed is a draft HS schedule, and related documentation, on which the Board can initiate its study.

As you are aware, the HS is a structured 6-digit nomenclature developed by the Customs Co-operation Council (CCC) in Brussels. It is designed to provide for the systematic classification of all goods in international trade, particularly for customs tariff and statistical purposes. The HS is based on, updates and expands the Customs Co-operation Council Nomenclature which is the tariff classification system currently used by all major trading nations except Canada and the United States.

The HS is supported by the General Rules for the Interpretation of the Harmonized System (Interpretative Rules) and Section and Chapter Notes, to ensure that the HS is interpreted uniformly by those countries using it. The HS is further supported by the Explanatory Notes which constitute the official interpretation of the HS by the CCC.

In 1981 the government decided that Canada should work towards the adoption of the HS. A discussion paper was made public at that time setting out the issue involved; I have enclosed a copy of the paper for your information. Subsequently, a consensus emerged amongst members of the CCC that developed countries should adopt the new system at the 6-digit level of detail by a formal CCC Convention which would bind signatories to use the system in its entirety. Furthermore, it has been agreed that countries should aim for an implementation date of January 1, 1987.

In June 1983, the CCC approved the "International Convention on the Harmonized Commodity Description and Coding System", Article 3 of which sets forth the obligations of a contracting party in respect of its customs tariff. In preparing the draft HS schedule the undertakings of Article 3 were applied. I would ask that the Board in conducting its study be guided by the Convention.

In carrying out this inquiry I would ask the Board to focus its review on the accuracy of the draft schedule's nomenclature and rates vis-à-vis the existing provisions of the Customs Tariff, bearing in mind the changes that have been made by departmental officials to condense and simplify the draft schedule. I would also ask the Board to focus on ways the schedule might be further improved.

The schedule has been developed on the basis of Most-Favoured-Nation rates in effect on January 1, 1987. I would like the Board to use these rates as the basis of its study and I would not want the Board to propose changes that would have an overall significant effect on them. In this connection, the Board should take into account Canada's tariff commitments under the GATT and the rate adjustment principles approved by the GATT Committee on Tariff Concessions on June 30, 1983.

In developing its recommendations I would expect that the Board would be guided both by its own investigations and by representations from interested parties.

Two areas which required special treatment in developing the draft schedule are the so-called "end-use" tariff items and items covering "parts" of various products, particularly those items of broad coverage. I am not asking the Board at this time to review items of this kind that have been introduced on a temporary basis by Order-in-Council. With respect to the "statutory" end-use and parts items, while some of these have been fitted into the HS schedule, it was decided that rather than create a large number of new tariff lines in the schedule, other such items should be set out in a supplementary Annex to the schedule. In the course of this enquiry I would ask the Board to examine whether products and items in the Annex could be incorporated into the draft schedule. In this regard, the Board should take account, inter alia, of the need for individual items under current economic circumstances, the importance in trade terms of imports of individual products under items of broad coverage, and alternate ways of providing for these items if their incorporation into the schedule is not deemed feasible at this time.

The enclosed material comprises chapters 1-15 of the draft HS schedule, and related documentation, and represents a relatively small part of the entire HS schedule. It was decided that in light of the time constraints imposed by the January 1, 1987 target for implementation of the HS and the volume of work involved in the conversion and review processes, it would be appropriate to refer the various chapters of the draft schedule to the Board as they are completed by departmental officials. In view of this, I would request that the Board during the course of its study submit reports as it completes its work on the various commodity groupings, with a final report to be submitted by January 1, 1986.

Yours sincerely,

Roy MacLaren

The draft Chapters of Phase II (Chapters 25 to 67) were accompanied by the international HS supportive documentation, namely: the General Rules for the Interpretation of the Harmonized System (Interpretative Rules), the Section and Chapter Notes, and the Explanatory Notes. Furthermore, the Board received documentation dealing specifically with the conversion to the draft Schedule, including the cross-references from the proposed tariff item numbers in the draft HS Schedule to the present tariff item numbers of the <u>Customs Tariff</u> and vice-versa, the Supplementary Chapter Notes and the Supplementary Annex. This material in whole or in part was provided upon request to any party interested in this inquiry.

II THE BOARD'S MANDATE AND APPROACH

The subject of this Reference is the draft Canadian Customs Nomenclature based on the Harmonized Commodity Description and Coding System. It is clear from the Minister's letter that the Board is not asked for its opinion on whether or not to adopt the Harmonized System for the purpose of Canadian customs classification. Rather, it is asked to review three aspects of the draft Schedule incorporating the Harmonized System, namely:

- (1) to review the accuracy of the draft Schedule's nomenclature and rates vis-à-vis the existing provisions of the <u>Customs Tariff</u>, bearing in mind the changes made to the proposed Schedule by officials of the Department of Finance to condense and simplify the proposed draft Schedule:
- (2) to scrutinize ways in which the Schedule might be further improved; and

(3) to consider whether the statutory end use and parts items contained in the Supplementary Annex might be incorporated in the draft HS Schedule proper.

In developing its recommendations, it was expected that the Board would be guided by its own investigations and representations from interested parties.

The Board's review of changes in existing rate provisions recognized, on the one hand, that conversion as stipulated by the Minister, should take place without a significant overall effect on rates and on the other hand, that the need for condensation and simplification would make rate changes unavoidable. Clearly, the Minister is asking the Board to bear in mind that the conversion of the Canadian tariff Schedule to the simpler more, succinct draft Schedule would require in some cases striking a common balance in the existing rates for different items now having to be brought under a single heading. At the same time, the Board is asked to consider whether or not the collective or individual impact of any such rate changes is excessive. In the discharge of its responsibilities for this complex and elaborate task the Board took cognizance of all the background documents including the Interpretative Rules, the several Notes, the Harmonized System, Canada's commitments under the GATT and the applicable rate adjustment principles, the whole as described hereinafter. Particular attention was given to so-called "end use" tariff items and the items covering "parts" and to their possible incorporation from the Supplementary Annex into the draft Schedule or to any possible alternative, in the light of current economic circumstances and the trade importance of items.

III BACKGROUND TO THE INQUIRY

A. The Canadian Customs Tariff

The 3,200 tariff items that constitute Schedule "A" of the <u>Customs Tariff</u> (covering "Goods Subject to Duty and Free Goods") are divided into twelve major industrial orders loosely differentiated from each other on the basis of specific description, product use or material content. Since, with the exception of Chapters 915 to 939, pertaining to chemicals and allied products, the tariff provisions in Schedule "A" do not strictly adhere to any consistent set of principles, and since a customs tariff must perforce be all-inclusive, a residual miscellany of products is left over for inclusion in an amorphous group.

A number of tariff provisions pose major problems of product identification and categorization in the present customs classification system. Certain unenumerated goods, in conjunction with specific categories or end uses, are addressed in the many "n.o.p." items scattered throughout the Customs Tariff and in the numerous broadly-worded accommodations for "materials", "parts", "articles", "accessories", "utensils", "equipment", "machinery", "apparatus", etc. These various provisions account for a very substantial proportion of the value of Canadian imports. The volume of goods

entering under such "basket" classifications is rising as technological development outpaces the legislator's ability to update tariff lists. At the same time, an unknown number of commodities introduced into the <u>Customs Tariff</u> many years ago are now no longer actively traded while others are described in archaic terms.

Tariff rates are differentiated in accordance with considerations of trade policy or industrial strategy so as to favour or hinder the importation of goods of particular kinds or grades or from particular sources. Nearly all of the twenty-two sections of the Customs Tariff are concerned, to some extent, with prescribing rates for a differential tariff treatment of commodities according to their countries of origin or some other factor. The results, as they appear in the main body of the Customs Tariff, so far as geographical differentiation is concerned, are five separate sets of tariff rates applicable to all, or in the case of the General Preferential Tariff, to most of the tariff items included in Schedule "A", and various special concessionary rates negotiated in bilateral trade agreements which apply to certain primary products originating in Australia, New Zealand and the West Indies. Superimposed on this broad structure, as it pertains to certain fruits and vegetables, are seasonally differentiated rates of duty which may be applied and withdrawn at different dates in different regions of the country according to the timing and duration of the domestic growing season. There are also distinctions written into the description of goods as a means of extending special tariff treatment to particular users, to domestic producers or - indirectly and directly - to foreign sources of supply.

There has been a large increase since the 1930's in the number of tariff headings, sub-headings and items in which the same product is accommodated under a number of different tariff provisions. In some such instances the goods are specifically named, in others they are subsumed under more general commodity descriptions. Thus, in 1981, diesel engines were properly admitted into Canada under 48 "different" tariff items, including some under which they qualified as "internal combustion engines", "machinery", "apparatus", "parts", or "materials".

The form which differentiation has taken reflects the circumstances of individual situations. While a very common and important type of distinction for duty purposes is based on the degree of a product's fabrication, goods at similar stages of production can be, and in many instances are, distinguished from one another by fairly definitive quantitative criteria (e.g. length, width, diameter, capacity, alcoholic content, etc.). When provision is also made for specified mixtures or combinations of materials, this can result in tariff items being very narrowly defined in relation to particular subcategories of goods.

Classification with respect to particular end uses or end users is also very common in the <u>Customs Tariff</u>. Indeed, over forty percent of the total number of items have an end use or end user connotation. Not all of these are end use items as defined by Department of National Revenue, Customs and Excise (containing the clause "for <u>use</u> in/with/by..."), but it seems that

most of them confer, or at one time conferred, a degree of duty preference upon the intended user of the goods. A substantial number of these items are temporary tariff provisions created by Order in Council and renewed, as considered necessary, pursuant to Section 273(1) of the Customs Act, with respect to "articles ... used as materials in Canadian manufactures", or under the authority of Section 12 of the Customs Tariff, which provides for reductions in duties on chemicals and plastics. Reference should also be made to Schedule "B" of the Customs Tariff, which, pursuant to Sections 275 and 276 of the Customs Act, provides for the drawback of duty on some or all imported materials and - more exceptionally - various types of production equipment when used in the manufacture of specified categories of goods.

The principal object of an end use provision is to provide preferential access when the goods (being otherwise dutiable or dutiable at higher rates) are imported for or by certain classes of users or for certain special purposes. For the most part, they are materials, parts, components for products used in manufacturing operations or finished items, for instance, of operating equipment used in agriculture or the exploitation and development of natural resources. Some of the earliest end use provisions favoured institutions or societies concerned with education, scientific research or health care. Goods imported for use by charitable or religious institutions have also been accorded concessionary tariff treatment.

An additional complication in the case of a substantial number of concessionary end use items is the limitation of their provisions to goods "of a class or kind not made in Canada", a device whereby preferential tariff treatment may be accorded on a restricted basis without apparent prejudice to Canadian producers. Goods replicating those produced in Canada are classified elsewhere in the <u>Customs Tariff</u> under a counterpart provision for "made" goods, under a residual ("n.o.p.") item or under a parent item at higher (non-concessionary) rates of duty. While in approximately three-quarters of these "made"/"not made" items, the goods are listed in an <u>eo nomine</u> fashion, in the remaining quarter (accounting for a substantially higher proportion of the value of imports) commodity descriptions are broadly worded. Hence, in these instances, there is an additional problem of product identification.

One of the main deficiencies of the current customs classification system is the difference between its nomenclature and that used in classifying imports for statistical purposes. As a consequence, Canadian importers, who are responsible for indicating the import commodity code and tariff item number on their customs entry documents, must be acquainted with two classification systems, namely, the one contained in the <u>Customs Tariff</u> and the other set out in the Canadian International Trade Classification (CITC). Experience has shown that this results in errors in the application of the CITC. As already stated, many goods with the same physical characteristics are classifiable under a number of different tariff items while the scope of certain other tariff items is so broad as to encompass numerous unrelated kinds of goods. Consequently, the current tariff nomenclature is insufficiently definitive and precise to provide reliable statistical data on individual imports.

B. The Harmonized System

History

The growth in the volume and diversity of trade resulting from the development of national and world economies since early in the last century has created a standing need for a standardized international system of customs classification and nomenclature that is all-inclusive and logical and that, therefore, will be readily understood by all participants in international trade and will facilitate the negotiation and administration of trade agreements and the provision of relevant trade statistics.

Over the years a variety and range of nomenclatures have evolved in national and international uses for both tariff and statistical purposes. In the immediate past, preceding the introduction of the current Customs Co-operation Council Nomenclature (CCCN), there was the so-called "Geneva Nomenclature", completed in 1931 under the auspices of the League of Nations and revised in 1937, comprising 991 headings, arranged in 86 chapters, which were themselves grouped into 21 sections. Although used as a basis for the customs classification systems of several countries, the Geneva Nomenclature never achieved widespread acceptance. It did serve as a basis for the Brussels Tariff Nomenclature (BTN), which was developed by the European Customs Union and following approval by the Customs Co-operation Council in 1950 and subsequent revision in 1955, came into effect in 1959 as the Customs Co-operation Council Nomenclature (CCCN).

The Geneva Nomenclature was also used for statistical classification purposes, serving as the main source of reference for the Minimum List of Commodities for International Trade Statistics, published by the League of Nations in 1938. Subsequently revised, this list became the basis for the Standard International Trade Classification (SITC), published in 1950, and the Standard International Trade Classification, Revised, issued ten years later. Thus, a direct relationship was established, and still exists, between the BTN, renamed the Customs Co-operation Council Nomenclature (CCCN), and the SITC, Revised. Accordingly, for those countries adopting the BTN, it has been a comparatively simple matter to convert customs data to the statistical categories of the SITC, thereby facilitating trade-by-commodity comparisons at the international level.

The CCCN and the SITC Revised have not remained unchanged. Amendments were made to the CCCN in 1965 and in 1972 and, consequent upon these, the SITC was further modified, giving rise to the Standard International Trade Classification, Revised 2. These changes were made in response to a growing awareness of the need for an even greater rationalization and harmonization of trade documentation data, in particular those pertaining to the designation and coding of countries, units of quantity, modes of transport, transport handling requirements and, not least, commodities. Exploratory studies and preparatory work initiated by the Customs Co-operation Council in 1970 resulted, three years later, in the conclusion that the development of a uniform commodity classification system was not only feasible but essential in the longer-term interests of world trade. The technical work and consultation

necessary to give definitive form to this conclusion lasted until 1983, which saw the completion of the Harmonized Commodity Description and Coding System (the Harmonized System or HS) and the establishment of a new International Convention for its implementation.

In accord with the general principles approved by the Customs Co-operation Council in 1973, the Harmonized System was based on both the CCCN and the SITC, Rev. 2, and as well on a wide range of other Customs and statistical classification systems. Thus, the draft HS developed as a new 4-digit CCCN with subheadings created by the addition of two further digits.

In certain product areas, most notably those affected by changes in technology or patterns of trade, the CCCN was radically restructured. Many headings and, in some instances, complete chapters were deleted because the goods concerned were judged insignificant in international trade, or because separate categorization was no longer warranted. Conversely, many headings which covered too wide a range of goods were subdivided. In some cases, complete headings were moved from one chapter to another, while various products subsumed by other headings were transferred to others in order to achieve a more rational and simpler classification of goods.

The Structure

The Harmonized System provides a multi-purpose Nomenclature containing 1,241 headings at the four-digit level and 5,019 subheadings at the six-digit level, including 311 of the four-digit headings not broken down to a finer degree of detail. These headings and subheadings are grouped into 96 Chapters - viz: Chapters 1 to 97, with Chapter 77 being reserved for possible future use in the system. A further two Chapters, 98 and 99, are set aside for special use by national administrations for the coding of international transactions that do not require the specific identification of the commodities concerned, e.g. returned household effects and imports by government agencies.

As with the preceding version of the CCCN, the first two digits of the 4-digit HS code indicate the Chapter in which the heading appears, while the latter two digits indicate the position of the heading within the Chapter. The fifth and sixth digits of the six-digit code are in some instances used to identify a simple subdivision, called subheading, of the main heading (also indicated by the entry of a single dash against the description of goods), while in other instances they are used to point up a subdivision of a subheading (two dashes being entered against the description of goods). The absence of such subheadings is indicated by the use of zeros after the fourth digit.

At a higher level of aggregation, the Chapters of the Harmonized System are grouped into 21 Sections each encompassing one or more major groups of goods. For the most part, these are arranged according to levels of processing, with primary commodities classified in the earlier Chapters and technically more complex products treated later on. Within a Chapter, headings relating to articles requiring higher levels of processing are

generally placed later in the Chapter. For example, Chapter 7 covers edible vegetables, first in fresh or chilled form, then in frozen form and, finally, in dried form.

The Interpretative Rules

As with the CCCN, the HS is prefaced and supplemented by textual material to facilitate its application. A customs classification system ideally should provide each of the goods with a single heading or subheading. The text of the Harmonized System, therefore, incorporates a series of preliminary provisions codifying the principles on which the system is based and laying down general rules to ensure uniform interpretation. These provisions are called the General Rules for the Interpretation of the Harmonized System (the Interpretative Rules). The full text of these rules is provided on page 25.

Interpretative Rule 1, which takes precedence over all others, provides that classification shall be determined by the terms of the headings and any relevant Section or Chapter Notes, and where appropriate, provided the Headings and Legal Notes do not otherwise require, according to the provisions of Interpretative Rules 2, 3, 4 and 5. However, Rule 1 provides that the Section and Chapter titles have no legal bearing on classification and are provided for ease of reference only.

Rule 2 provides that an incomplete or unfinished article or a complete but unassembled or disassembled article shall be classified under the heading for the complete article having its essential character. Similarly the heading for a material or substance shall include a mixture containing it, subject to Rule 3.

Rule 3 concerns the classification of goods which are <u>prima facie</u> classifiable under two or more headings. The Rule stipulates that such goods be classified: (a) in the heading which provides the most specific description and where, there is a mixture, the headings for each specific material or substance and, if there are no specific headings, (b) in the heading applicable to the material or component which gives the goods their essential character and, where that is not possible, (c) in the heading which occurs last in numerical order among headings meriting equal consideration.

Rule 4 provides that goods which cannot be classified in accordance with the first three rules shall be classified under the heading appropriate to the goods to which they are most akin, for example, in description, character, purpose, etc.

Rule 5 provides for the classification of boxes, cases and other containers specially designed and suitable for long term use with particular articles under the heading of such articles when presented with them, and of packing materials and packing containers with the goods they are normally used for, unless they are clearly suitable for repetitive use.

Rule 6 provides that while relative Section and Chapter Notes apply to particular goods, unless the context otherwise requires, it is only the subheadings and their notes that are comparable and applicable, subject to the earlier rules.

The Legal Notes

Many of the Sections and Chapters of the Harmonized System are preceded by notes, called Legal Notes, which, like the Interpretative Rules, form an integral part of the system and have the same legal force. They can determine the scope of particular headings or subheadings and establish the classification of products in particular Sections, Chapters, headings or subheadings. Some are general definitions setting out the scope of individual headings or subheadings; others define particular terms used in the Nomenclature.

Supplementary Guides

In addition to the Legal Notes and Interpretative Rules, the Harmonized System is also supported by a number of complementary publications designed to facilitate its implementation and to promote uniformity in interpretation and application. In this connection, the Explanatory Notes have been expanded and updated, both to take account of the more comprehensive structure of the Harmonized System and to reflect the considerable expansion in new goods since the Notes last underwent major revision.

The revised Explanatory Notes do not form an integral or legal part of the Harmonized System Convention; however, as approved by the Customs Co-operation Council, they constitute the official interpretation of the system at the international level. The Notes follow the order of the HS and supply a commentary on the scope of each heading by listing included and excluded products and by providing technical descriptions of the goods concerned (in terms of their appearance, properties, methods of production and uses) and practical guidance for their identification. Where appropriate, Explanatory Notes have been provided to clarify the scope of particular subheadings. These additional Explanatory Notes relating to all 96 Chapters have been submitted to the Council for approval in June 1985.

In addition to the Explanatory Notes, various other complementary sources of reference are in the course of preparation with a view to publication at an early date. These include: (a) an Alphabetical Commodity Index, similar to the present CCCN index, listing all the goods mentioned or described in the Harmonized System or in the Explanatory Notes; (b) a Compendium of Harmonized System Classification Opinions; and (c) a Commodity Descriptor List.

IV CONVERSION PRINCIPLES AND THE DRAFT CANADIAN CUSTOMS NOMENCLATURE

Subdividing the HS

The Harmonized Commodity Description and Coding System, comprising Interpretative Rules, Legal Notes, headings and subheadings, provides, therefore, a complete and comprehensive system for the classification of goods entering into international trade. The Convention establishing the Harmonized System requires that, except for developing countries which may delay application of some or all of the relevant subheadings, contracting parties undertake to adapt their customs tariff and statistical nomenclatures to conform with the HS. More specifically, under article 3 of the Convention, contracting parties are required:

- (i) to use all the headings and subheadings of the Harmonized System without addition or modification, together with their related numerical codes;
- (ii) to apply the General Rules for the Interpretation of the Harmonized System and not to modify the scope of the Sections, Chapters, headings or subheadings;
- (iv) to make publicly available national import and export trade statistics in conformity with the 6-digit codes of the Harmonized System, or, on the initiative of the contracting party, beyond that level, insofar as publication is not precluded by exceptional circumstances such as commercial confidentiality or national security.

The Convention does not impose any requirements with respect to rates of duty to be applied, nor does it prevent any contracting party from making additional classification provisions for tariff or statistical purposes, as long as they are placed in a position subordinate to the Harmonized System itself. In other words, subheadings may be further subdivided beyond the six-digit level (by the addition of more digits or an alphabetic identifier) for domestic purposes in order to make special provision for certain categories of goods, or end uses thereof, in terms of the rates of duty to be applied or to permit the recording of statistical information at a finer level of detail.

In the proposed HS draft Schedule, provision is made for a 10-digit coding system, with digits 7 and 8 being used for product/duty differentiation and digits 9 and 10 being employed solely for purposes of statistical identification. The use of four zeros after the 6th digit indicates no breakdown beyond the HS system.

GATT Considerations

Although the Convention on the Harmonized System imposed no requirements respecting rates of duty, the GATT Committee on Tariff Concessions, at its meeting on February 28, 1983, stated:

"The main principle to be observed in connexion with the introduction of the Harmonized System in national tariffs is that existing GATT bindings should be maintained unchanged. The alteration of existing bindings should only be envisaged where their maintenance would result in undue complexity in the national tariffs and should not involve a significant or arbitrary increase of customs duty collected on a particular product."

However, the Committee recognized that "the introduction of the Harmonized System implies considerable changes in the GATT schedules of tariff concessions". In regard to these, it foresaw that where the value of existing concessions is not impaired, changes will be made through the "rectification procedure"; other changes, however, are "likely to require renegotiation of existing schedules" under Article XXVIII of the GATT Convention.

In commenting upon the kinds of tariff conversion situations where renegotiation will be required, the Committee concluded that the simple subdivision of one tariff item into several new headings, encompassing the same total of commodities, should not in itself create difficulties in respect of GATT concessions, since the tariff level applied under the old item could appropriately be maintained under each of the new provisions. The principal problem areas were envisaged as being those where tariff items, or parts of tariff items, with different tariff levels, are combined into one or more new headings or where bound rates are combined with unbound rates. In relation to these situations, the Committee suggested four "possible ways" of arriving at the new tariff rates:

- (i) applying the lowest rate of any previous heading to the whole of the new heading;
- (ii) applying the rate previously applied to the heading or headings with the majority of trade;
- (iii) applying the trade weighted average rate of duty for the new heading; and
- (iv) applying the arithmetic average of the previous rates of duty, where no basis exists for establishing reasonably accurate trade allocations.

These are put forward as possible approaches rather than as binding guidelines and, with the exception of method (iv), no order of precedence is indicated. It would, therefore, seem that individual countries have considerable discretion in this area and, subject to the qualification noted in (iv), may use any or all of the possibilities set out above as they see fit. What is less clear is the extent to which other methods of calculation or adjustments on an arbitrary basis would be acceptable, and whether only noticeably higher rates of duty would be called in question.

So far as Chapters 25 to 67 are concerned the majority of trade and the trade-weighted average have been the methods used most frequently to determine rates of duty in the draft Schedule. Even so, MFN rates effective as of January 1, 1987 have for the most part been retained in the draft Schedule. This will happen less frequently in later Chapters dealing more generally with manufactured goods, where there are likely to be numerous instances of the same basic product being covered by a range of existing tariff provisions, including many with special end use and/or made-in-Canada qualifications or with "parts" connotations.

Of the four methods of rate determination favoured by the GATT Committee on Tariff Concessions, the methods based upon a majority of trade and a trade weighted average necessitate reference to relevant import statistics. In this regard, the Committee proposed that each contracting party should supply the GATT Secretariat with concordance tables setting out the pertinent relationships between existing tariff items and the items in the proposed draft Schedule, and $\underline{\text{vice versa}}$. It was envisaged that for each item in the existing tariff schedule these tables should include, $\underline{\text{inter alia}}$:

- (a) the percent of total imports in the existing item which has been allocated to each of the proposed items; and
- (b) the value of trade allocated to each of the proposed new items for the most recent three years for which import statistics are available.

A requirement for corresponding data was also envisaged in respect of each item in the proposed HS Schedule. However, in regard to the provisions in both schedules, it was conceded that the information did not need to be supplied "if there is no change in either the proposed rate of duty or the initial negotiating right status from the existing tariff line". Notwithstanding that concession, the provision of data along the lines specified by the Committee poses formidable problems.

It is apparent that the establishment of concordances between the existing and proposed tariff classification systems is a vital part of the conversion exercise. However, in order that the desired matching-up process may be effected, the import values for specific goods entering under existing tariff provisions must be identified. These aspects of the conversion task posed particular difficulties in the Canadian case due to the lack of congruence between the Customs Tariff and the Canadian International Trade Classification and, due to the existence at the finest level of detail in both classification systems, of many product categories, especially residual "n.o.p." (not otherwise provided for) items and "n.e.s." (not elsewhere specified) classes, which are very broad or open-ended. While it is possible to obtain data on Canadian imports cross-tabulated by tariff item and seven-digit commodity code, attempts to fit these data into the structured framework of the Harmonized System inevitably required conjecture as to the composition and arbitrary decisions as to the values of goods entering under existing tariff arrangements.

There are as well certain other concerns which have major implications for the conversion process. Whether the base period selected is sufficiently representative of general experience is a perennial issue in the analysis of empirical data. The GATT Committee on Tariff Concessions directed that import data be used which would cover "the most recent three years for which import statistics are available". These years will vary from one country to another, depending upon the speed with which import data are collected and processed and the timing of this statistical review. Also, many goods are subject under the same items to different rates of duty under the BP, MFN and GP, depending upon the country of origin, so that concordances based upon "the percent of total imports in the existing item" could well entail some misrepresentation in relation to the composition of commodities and/or the level of tariff rates; trade weighted averages would most likely be affected but so also could be rates determined on the basis of the majority of trade.

In determining the composition of commodities and the rates of duty to be applied under the MFN tariff, the value of total imports from all countries has been used as the value of MFN imports. There is little choice in this regard since, as far as is known, a statistical tabulation of 7 digit commodity classes by tariff item is not available separately for goods imported into Canada under the MFN tariff. In the great majority of instances it is doubtful whether the use of this smaller trade base would have made a difference in terms of the end result. Predictably, the statistical differences will be greater where existing MFN rates of duty are significantly different from rates applicable under the BP and GP tariffs or where only a comparatively small proportion of total imports is obtained from MFN sources.

V THE BOARD'S INVESTIGATION AND ANALYSIS

The Draft Schedule and Existing Tariff Provisions

With respect to the accuracy of the draft Schedule's nomenclature vis-à-vis existing provisions, the Board's review has been confined to tariff and statistical lines below the 6-digit subheading level. The 4-digit headings and the 6-digit subheadings are not part of the Board's review because their description of goods, arrived at by the Customs Co-operation Council, is binding and cannot be changed unilaterally.

Beyond the 6th digit the draft Schedule can be extended locally and can be used for purely national tariff purposes. It is at this level that officials of the Department of Finance have attempted to simplify and condense the draft Schedule. With that in mind, the Board has generally refrained from adding tariff lines unless required to accommodate changes in rates of duty or the incorporation of an end use item from the Supplementary Annex. The review of the draft HS Nomenclature focussed primarily on whether or not special provisions, uniquely Canadian, affecting classification contained in Schedule A of the Customs Tariff were transposed to the proposed Schedule.

The fact that the draft Schedule was supplied to the Board in both official languages indicates clearly that its conformity with the English text, and vice versa, was another part of its mandate. Both versions were therefore examined for any inconsistencies or differences between them, and recommendations are made in regard to the language found to be deficient. Recommendations for nomenclature changes in the draft Schedule affecting both texts are made in English and in French. In the English version of the Board's report the change is shown first in English and then in French, while in the French version it is shown first in French and then in English.

The Board has also made a comparison between the 4-digit heading and 6-heading subheading descriptions contained in the draft Schedule and the Nomenclature in the Customs Co-operation Council's Harmonized Commodity Description and Coding System, again for both the English and the French texts.

In those instances where the draft Schedule uses an obscure nomenclature or one not in use in Canada, the Board recommends the addition of an explanatory term, or one with a usage more common in Canada.

There are a number of items in the <u>Customs Tariff</u> that contain the provision "under regulations as the Minister may prescribe" or similar wording. Such regulations when enacted constitute a part of the current system and the Board recommends their inclusion in the draft Schedule by way of Canadian Legal Notes. Other Canadian Legal Notes are recommended to assure that products are classified in their intended headings, thereby avoiding administrative difficulties.

Changes in Rates of Duty

The Minister has requested verification of the rates of duty in the draft Schedule to ascertain whether the rates are the same as in the <u>Customs Tariff</u>. The Board examined all changes and focussed on those instances where the draft Schedule indicated a rate of duty significantly different from that specified in the Customs Tariff.

Where tariff lines in the draft Schedule cover goods from more than one item in the $\underline{\text{Customs Tariff}}$, with different rates of duty, a change in the rate of duty for some if not all of the goods involved is inevitable, no matter which rate determination method (1) is used to bring about the amalgamation. If the weighted average method is selected it is probable that all the goods included in the calculation will have rates different from the current ones. Even where the rate in the draft Schedule is based on the rate for those goods which, during the base period 1980-1982, accounted for the majority of trade among the goods combined, the rates for the goods of lesser importance (or weight) will likely be different from existing rate provisions.

⁽¹⁾ See page 12.

Amalgamations and changes in rates of duty from existing provisions are in some instances unavoidable because of fundamental differences between the two classification systems. However, examination of the draft Schedule indicates that many more tariff lines could have been provided with a description of goods identical to that of the <u>Customs Tariff</u> without changing the rates of duty. This one-to-one matching would, however, have resulted in a very detailed and voluminous draft Schedule. To obtain a more condensed tariff schedule, one or more current items were combined resulting in numerous changes to existing rate provisions. Many of the comments and objections raised by interested parties concerned changes in rates of duty. Invariably it was urged that the existing rates be restored. With few exceptions, the Board agrees and recommends the necessary changes.

The Board's own research revealed many other changes in rates of duty. The Board was particularly concerned by items in the draft Schedule which would impose on present duty free goods rates as high as 15%. The Board is of the opinion that their present non-dutiable status, whenever it was established, was justified at that time and is presumed still to be so. The loss of duty-free status as a result of the mechanistic conversion process without the benefit of economic considerations is difficult for the Board to accept, especially when these increases in rates require compensation to our trading partners in the form of lower rates for other goods.

The Board was equally concerned about rates in the draft Schedule that constitute reductions from existing rates. There are many such reductions in the draft Schedule, amounting frequently to 20 per cent or more of the current level of protection. The Board finds changes of this magnitude, either upward or downward, excessive and unacceptable, even bearing in mind the laudable goals of simplification and condensation pursued in developing the draft Schedule. The Board therefore recommends the restoration of the existing tariff provisions for those draft items which meet the following criteria:

- (1) where the proposed rate in the draft Schedule would involve a reduction or an increase of at least 2.5 percentage points from the current ad valorem rate or its ad valorem equivalent;
- (2) where the change in the rate of duty affects at least one per cent of total imports for the 1980-82 base period under the present item in the Customs Tariff, and
- (3) where the amount of trade in the base period is at least \$100,000.

The Board was asked to use the MFN rates in effect on January 1, 1987 as the basis for its study. The existing provisions of the BP, GP and General Tariffs are therefore not relevant to this study.

In instances where the Board has recommended revisions to the proposed MFN rates, and the goods under tariff items affected also attracted GP rates, the Board has recommended revisions as well to the GP rate in the revised Schedule. GP rates are tied by a formula to the MFN rate and so

would change if the MFN rate to which they are attached is revised. That formula requires that the GP rate shall be equal to the BP rate or to two-thirds of the MFN rate, whichever is the lesser. Accordingly, BP rates were also checked as to their accuracy with respect to existing provisions.

It should be noted that whenever the terms "existing", "present" or "current" are used in conjunction with rates of duty the reference is to the MFN rates applicable on January 1, 1987.

Improvements to the Draft Schedule

In addition to reviewing the accuracy of the draft Schedule with respect to the existing provisions of the <u>Customs Tariff</u>, the Minister has asked the Board to focus on ways the Schedule might be improved. To that end, the Board has examined the appropriateness of the format of the draft Schedule and the adequacy of the annotations and other provisions to facilitate its administration.

The Board finds that the inclusion of Supplementary Notes dealing with the rate or the amount of duty payable, together with Legal Notes and other Supplementary Notes referring to the coverage of goods, would be confusing to users of the Schedule and concludes that matters affecting the rate or amount of duty payable should be an integral part of the Schedule itself, so that the possibility of specific rate provisions being overlooked would be reduced. While some of these supplementary tariff provisions, e.g., those specifying more favourable rates of duty for certain goods from Australia and New Zealand, are inserted into the draft Schedule as part of the affected tariff lines, more frequently, in order to reduce repetition, the Board has recommended that they be integrated by means of footnotes.

In the opinion of the Board, the draft Schedule contains too many residual tariff and statistical lines identified by the term "other". The goods covered by that term can only be ascertained by determining which goods covered by the relevant subheading have been named specifically. This is frequently a complicated task. The Board has concluded that further description of the goods covered by these residual lines would clarify the items in the draft Schedule. The Board also recommends changes to the Nomenclature of the draft Schedule to make it consistent with the Harmonized System.

The Supplementary Annex

The Supplementary Annex was established for end use items and parts items of broad coverage, so as not to expand the draft Schedule unduly. The Board was asked to examine whether any of the items in this Annex could be incorporated into the draft Schedule proper. The annex for Chapters 25-67 comprised 84 items. Where the task of incorporation can be achieved with the addition of only a few tariff lines the Board so recommends. In the course of Phase II it was recognized that time did not permit the necessarily detailed examination of such a large number of complex tariff items. Therefore, the Board will continue Reference 163 by holding an inquiry into the Supplementary Annex after the Board has completed its reports on the proposed HS Schedule.

All parties who have participated in Phases I through IV will be notified of the arrangement for submissions and public hearings when arrangements have been made.

The Board has also considered whether footnotes might be used for some end use or parts items in the Supplementary Annex which were not recommended for integration into the draft Schedule proper where doing so would have required too many additional tariff lines. Such footnotes would be preferable to leaving them in the Supplementary Annex as they would provide notice on the same page of the lower rate for the specified end use. However, most of the goods now accorded end use preferential tariff treatment are covered by Chapters 25-97 of the draft Schedule. Accordingly this consideration and the identification of the dutiable goods in the Schedule that have a provision in the Supplementary Annex for a lower rate of duty will be discussed in the final volume of the Board's report.

VI THE PUBLIC INQUIRY

For purposes of this inquiry the draft Schedule is divided into three chapter groupings. This volume of the Board's report deals with Chapters 25-67. The other two groups, the subject of separate hearings in 1984 and 1985, comprise Chapters 1-24 and Chapters 68-97, respectively.

Time constraints have necessitated some changes by the Board in its usual inquiry process. It is normal practice that, following the first hearing, the Board's staff prepares and publishes a paper appraising the evidence and presenting the staff's findings, prior to a second or final hearing on the matter. Because of the limited time available for completion of the report, this second hearing cannot be held for each of the three phases of this Reference. Instead, interested parties can address issues still outstanding, arising from earlier volumes, at subsequent hearings dealing with the remaining Chapters or at a final public hearing.

The final public hearing will be held in 1986, followed by publication of the final volume of the Board's report.

A request for submissions relating to Chapters 25-67 of the proposed draft Schedule, was gazetted on December 8, 1984. A public hearing to deal with submissions relating to Chapters 25-67 was held February 5, 1985 in Ottawa. The letter of reference, incorporated in a separate notice together with further details as to the proposed HS Schedule, and requesting submissions, was distributed to trade associations, organizations and individual firms, consultants, customs brokers and other interested parties. The submissions and additional representations and the research conducted by the Board's staff constitute the evidence on which the Board's recommendations are based.

In April, 1984 the Board published a discussion paper entitled <u>Issues and Approach</u> setting out the drafting process for the Harmonized System and the Board's proposals. In June, 1984 a Staff Paper concerning the Supplementary Annex was distributed.

Submissions and the Public Hearing

The Board received 37 written submissions concerning Chapters 25 to 67, some of which were supported by oral presentations at the public hearing.

SUBMISSIONS FOR CHAPTERS 25-67 BY SECTIONS OF CONCERN

	Submitted by:	Section(s)
1	Rubber Association of Canada	VII
2	Gulf Canada Limited	V
3	Oil & Colour Chemists' Association	VI
4	Westar Mining Ltd.	VII
5	The Canadian Chemical Producers'	
	Association	VI, VII
6	Monsanto Canada Inc.	VII
7	Dupont Canada	VII
8	Imperial Tobacco	VII
9	Economics Laboratory Canada Ltd.	VI
10	BASF Canada Inc.	VII
11	Canadian Textiles Institute	VII,VILI,X,XI,XII
12	Dominion Tape of Canada Ltd.	VI, VII, X, XI
13	Borg-Warner Chemicals	VII
14	Bayer (Canada) Inc.	VI,VII
15	Kord Products Limited	VII
16	The Refractories Association of Canada	V,VI
17	Canadian Apparel Manufacturers Institute	
	Apparel Manufacturers Association of Ontario	
	Institut des Manufacturiers du Vêtement	
	du Quebec	
	Manitoba Fashion Institute	
	British Columbia Fashion Needle Trades	
	Association	
	Canadian Shirt Manufacturers Association	
	Men's Clothing Manufacturers Association	
	of Ontario	
	Montreal Dress and Sportswear	
	Manufacturers Guild	
	Children's Apparel Manufacturers'	
	Association	XI
18	Carsilco International Limited	XI
19	Conselho Nacional das Industrias Textil	XI
20	Domtar Chemicals Group	VI
21	Shell Canada Limited	VI,VII
22	Dominion Colour Company Ltd.	VI
23	Elra Chemical	VI
24	Algood Casters Limited	VII
25	Canbro Inc.	VI

	Submitted by:	Section(s)
26	Roussel	VI
27	Flavour Manufacturers Association	
	of Canada	VI
28	Novacar Chemicals Ltd.	Al
29	Taiwan Textile Federation	XI
30	Society of the Plastics Industry of	
	Canada	VII
31	Ayerst Laboratories	VI
32	Uniroyal Chemical Division	A
33	Alkaril Chemicals Ltd.	VII
34	Walter L. Brown et al	X
35	Union Carbide Canada Limited	VI,VII
36	Canadian Carpet Industries	XI
37	The Chemical Institute of Canada	VI

Most of the submissions received expressed concerns about the provisions for specific goods in the draft Schedule. More general concerns were also expressed about the validity of the proposed classification structure and the neutrality of the draft Schedule with respect to rates. These are not discussed by the Board because they are outside its mandate.

Most significantly, many of the comments and objections raised by the written submissions and oral representations related to the accuracy of the rates set out in the draft Schedule vis-a-vis the existing provision of the Customs Tariff. Invariably, it was proposed that existing rates be restored. The Board's investigation and analysis has focussed on these discrepancies and its recommendations are designed to reduce the extent of any changes in rates resulting from the conversion.

Concern was expressed about the BP and GP rates in the draft Schedule extending preferential tariff treatment to goods which currently do not benefit from such concessions. The treatment of temporary items in the Customs Tariff, either with or without a provision denoting end use, also caused concern. Because the BP and GP rates as well as temporary items are outside the scope of this study, the Board brings these matters to the Minister's attention, but has not included them in its inquiry.

Chapter Reports

The Board is presenting its recommendations on this Reference chapter-by-chapter. Each Chapter report commences with a list of all the current items in the <u>Customs Tariff</u> covered in whole or in part by that Chapter to enable interested parties to identify their interest immediately. Current items covered in part only by the Chapter will be listed as well in any other subsequent Chapter report on that part of the draft Schedule to which they have been allocated. The Board will then hold a public hearing on the entire Harmonized System to obtain a final overview of the entire system and to provide an opportunity for interested parties to comment on the Board's recommendations in these initial reports.

Individual Chapter reports summarize the submissions on that Chapter by interested parties and set out the Board's response. The report then sets forth the recommendations resulting from the Board's own investigations, for the most part dealing with changes in rates of duty in the draft Schedule. Most of the nomenclature changes presented in Table 1 of each Chapter are self-explanatory and do not require additional comment. The numbers in the Reasons for Changes column in Table 1 of each Chapter have the following meanings:

- 1- To align the English and French texts.
- 2- To maintain consistency with the scope, texts or definitions from one level to another (for example, 0105.19.10 (see 0104.10.00.00 of the HS)).
- 3- To give a fuller meaning of the word "other" in cases where it was deemed possible and appropriate and where the scope of the class would appear to be ambiguous to the user. This was done by one of two methods:
 - a) expand the text by adding descriptive terms to the word "other" (for example, class 0106.00.00.19)
 - b) renumber the class (except at the HS level), delete the word "other" and give an exhaustive enumeration of the article (for example, class 0105.19 or class 0105.19.10.90 (new 0105.19.10.20)).
- 4- To improve the texts by, for example, clarifying the scope or deleting redundant words.
- 5- To add, delete or change the scope of statistical classes as requested by Statistics Canada.

Table 2 of each Chapter presents a revised draft Schedule containing all of the Board's recommendations with respect to both nomenclature and rates of duty. The changes recommended by the Board are marked with an asterisk (*) on the right hand margin of the page. Finally, the draft Schedule as received by the Board is appended for comparison purposes.

J.P. Bertrand First Vice-Chairman

A C Kithank

A.C. Kilbank Member

R.K. Matthie Member G/J/ Gorman, Q.C. Second Vice-Chairman

K.C. Martin

Member

C.N. Beauchamp Member

Ottawa November 12, 1985



CANADIAN CUSTOMS

NOMENCLATURE



GENERAL RULES FOR THE INTERPRETATION OF THE CANADIAN CUSTOMS NOMENCLATURE

Classification of goods in the Nomenclature shall be governed by the following principles:

- 1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions:
- 2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as presented, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), presented unassembled or disassembled.
 - (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
- 3. When by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:
 - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.
 - (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.
 - (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.
- 4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.
- 5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to therein:
 - (a) Camera cases, musical instrument cases, gun cases, drawing instrument cases, necklace cases and similar containers, specially shaped or fitted to contain a specific article or set of articles, suitable for long-term use and presented with the articles for which they are intended, shall be classified with such articles when of a kind normally sold therewith. The Rule does not, however, apply to containers which give the whole its essential character;
 - (b) Subject to the provisions of Rule 5(a) above, packing materials and packing containers presented with the goods therein shall be classified with the goods if they are of a kind normally used for packing such goods. However, this provision is not binding when such packing materials or packing containers are clearly suitable for repetitive use.
- 6. For legal purposes, the classification of goods in the subheadings of a heading or the tariff items of a subheading shall be determined according to the terms of those subheadings or tariff items and any related subheading or tariff item Notes and, mutatis mutandis, to the above Rules, on the understanding that only subheadings or tariff items at the same level are comparable. For the purposes of the Rule the relative Section and Chapter Notes also apply, unless the context otherwise regulres.



SECTION I

LIVE ANIMALS: ANIMAL PRODUCTS

- I Live animals.
- 2 Meat and edible meat offal.
- 3 Fish and crustaceans, molluscs and other aquatic invertebrates.
- 4 Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included.
- 5 Products of animal origin, not elsewhere specified or included.

SECTION 11

VEGETABLE PRODUCTS

- 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
- 7 Edible vegetables and certain roots and tubers.
- 8 Edible fruit and nuts; peel of citrus fruit or melons.
- 9 Coffee, tea, maté and spices.
- 10 Cereals
- I Products of the milling industry; malt; starches; inulin; wheat gluten.
- 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
- 13 Lac; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included.

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

- 16 Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour, starch or milk; pastrycooks' products.
- 20 Preparations of vegetables, fruit, nuts or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco and manufactured tobacco substitutes.

SECTION V

MINERAL PRODUCTS

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- 26 Ores, slag and ash.
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

- 28 Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or isotopes.
- 29 Organic chemicals.
- 30 Pharmaceutical products.
- 31 Fertilisers.
- 32 Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
- 33 Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
- 34 Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.
- 35 Albuminoidal substances; modified starches; glues; enzymes.
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37 Photographic or cinematographic goods.
- 38 Miscellaneous chemical products.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

- 39 Plastics and articles thereof.
- 40 Rubber and articles thereof.

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

- 41 Raw hides and skins (other than furskins) and leather.
- 42 Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut).
- 43 Furskins and artificial fur; manufacturers thereof.

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

- 44 Wood and articles of wood; wood charcoal.
- 45 Cork and articles of cork.
- 46 Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork.

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; WASTE AND SCRAP OF PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

- 47 Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard.
- 48 Paper and paperboard; articles of paper pulp, of paper or of paperboard.
- 49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

SECTION XI

TEXTILES AND TEXTILE ARTICLES

- 50 Silk.
- 51 Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
- 52 Cotton.
- 53 Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
- 54 Man-made filaments.
- 55 Man-made staple fibres.
- 56 Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof.
- 57 Carpets and other textile floor coverings.
- 58 Special woven fabrics: tufted textile fabrics; lace; tapestries; trimmings; embroidery.
- 59 Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use.
- 60 Knitted or crocheted fabrics.
- 61 Articles of apparel and clothing accessories, knitted or crocheted.
- 62 Articles of apparel and clothing accessories, not knitted or crocheted.
- 63 Other made up textile articles; sets; worn clothing and worn textile articles; rags.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS' SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

- 64 Footwear, gaiters and the like; parts of such articles.
- 65 Headgear and parts thereof.
- 66 Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof.
- 67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair.

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

- 68 Articles of stone, plaster, cement, asbestos, mica or similar materials.
- 69 Ceramic products.
- 70 Glass and glassware.

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

71 Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal and articles thereof; imitation jewellery; coin.

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

- 72 Iron and steel.
- 73 Articles of iron or steel.
- 74 Copper and articles thereof.
- 75 Nickel and articles thereof.
- 76 Aluminium and articles thereof.
- 77 (Reserved for possible future use in the Harmonized System)
- 78 Lead and articles thereof.
- 79 Zinc and articles thereof.
- 80 Tin and articles thereof.
- 81 Other base metals; cermets; articles thereof.
- 82 Tools, Implements, cutlery, spoons and forks, of base metal; parts thereof of base metal.
- 83 Miscellaneous articles of base metal.

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS. AND PARTS AND ACCESSORIES OF SUCH ARTICLES

- 84 Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof.
- 85 Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles.

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

- 86 Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and filtings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.
- 87 Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof.
- 88 Aircraft, spacecraft, and parts thereof.
- 89 Ships, boats and floating structures.

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

- 90 Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof.
- 91 Clocks and watches and parts thereof.
- 92 Musical instruments; parts and accessories of such articles.

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

93 Arms and ammunition; parts and accessories thereof;

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94 Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.
- 95 Toys, games and sports requisites; parts and accessories thereof.
- 96 Miscellaneous manufactured articles.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

- 97 Works of art, collectors' pieces and antiques.
- 98 (Reserved for special uses by Contracting Parties)
- 99 (Reserved for special uses by Contracting Parties)

NOTES OF REFERENCE

Certain Legal Notes in the Canadian Customs Nomenclature define or extend the meaning of products, terms or expressions which may be found throughout the Nomenclature. These products, terms or expressions are:

	Location	
- dried	Section I	Note 2
- ivory	Chapter 5	Note 3
- glass	Chapter 70	Note 5
- parts of general use	Section XV	Note 2
- plastics	Chapter 39	Note I
- rubber	Chapter 40	Note I
- wool	Chapter 51	Note I(a)
- fine animal hair	Chapter 51	Note I(b)
- coarse animal hair	Chapter 51	Note I(c)
- horsehair	Chapter 5	Note 4
- man-made fibres	Chapter 54	Note I
- elastomeric yarn	Section XI	Subheading Note I(a)
- unbleached yarn	Section XI	Subheading Note I(b)
- bleached yarn	Section XI	Subheading Note I(c)
- coloured (dyed or printed)	Section XI	Subheading Note I(d)
- unbleached woven fabric	Section XI	Subheading Note I(e)
- bleached woven fabric	Section XI	Subheading Note I(f)
- dyed woven fabric	Section XI	Subheading Note I(g)
- woven fabric of yarns of different colours	Section XI	Subheading Note 1(h)
- printed woven fabric	Section XI	Subheading Note I(ij)
- plain weave	Section XI	Subheading Note I(k)
- knitted	Chapter 60	Note 3
- steel	Chapter 72	Note I(d)
- stainless steel	Chapter 72	Note I(e)
- other alloy steel	Chapter 72	Note I(f)
- base metals	Section XV	Note 4
- precious metal	Chapter 71	Note 6
- metal clad with precious metal	Chapter 71	Note 7



INDIVIDUAL SECTION AND

CHAPTER REPORTS



SECTION V

MINERAL PRODUCTS



SECTION V

Mineral Products

There are no Section Legal Notes pertaining to this Section which comprises Chapters 25, 26 and 27.

The only submission received by the Board regarding this Section was submitted by Westar Mining Ltd. and it did not identify any problems in respect of either the Nomenclature or the rates presented in the draft Schedules for Chapters 25, 26 and 27. Westar's submission was prepared at this stage of the Reference in order to give the Board advance notice of its concerns regarding the possible future treatment of mining equipment.



Section V MINERAL PRODUCTS

(No Legal Notes were received and none are recommended for this Section)



REPORTS FOR

CHAPTERS 25 TO 27



CHAPTER 25

Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement

A. Introduction

Proposed Chapter 25 incorporates, in whole or in part, 96 items of the Customs Tariff as listed below:

```
20600-1 Dragon's blood; fuller's earth ... cochineal: ...
 20800-1 Argols; arsenic sulphides, natural; ... sodium borates ...
*20900-1 Sodium carbonates. natural
*21000-1 Natural sodium sulphate
*21100-1 Whiting or whitening; natural calcium sulphate, n.o.p.
*21110-1 Andalusite, kyanite, sillimanite ...not further processed than ground
*21115-1 Mullite, not further processed than ground
        Gums. namely:
 25402-1 Amber and Arabic
*28215-1 Grog, produced by calcining fire clay, ...
 28220-1 Hydraulic cement concrete mixes, wet or dry ...
*29000-1 Portland and other hydraulic cement, n.o.p.: cement clinker
*29005-1 White, non-staining Portland cement
*29010-1 Lime
*29200-1 Gypsum, crude (sulphate of lime)
*29300-1 Plaster of Paris, or gypsum, calcined, and prepared wall plaster ...
*29400-1 Gypsum, ground, not calcined
*29500-1 Clays, ... ganister and sand; gravels; earths, crude only
*29505-1 Wollastonite; natural zirconium silicate
*29510-1 Vermiculite, crude, or not further processed than ground and screened
*29525-1 China clay
*29600-1 Flint ... fluorspar; ... cliff, chalk, china or Cornwall stone ...
*29605-1 Magnesite, crude rock
*29610-1 Magnesite, dead-burned or sintered, n.o.p.; ...magnesium oxide, n.o.p.
*29615-1 Magnesium carbonate, basic or otherwise, excepting crude rock, n.o.p.
*29625-1 Feldspar, ground but not further manufactured
*29630-1 Magnesium oxide ... manufacture of electrical cables
*29635-1 Limestone, not further processed than crushed or screened
*29640-1 Ground feldspar for use in Canadian manufactures (Temp. item)
*29646-1 Talc for use in the manufacture of pottery or ceramic tile (Temp.item)
*29647-1 Micronized talc, dolomite and mica ... not exceeding 20 microns
*29648-1 Mica, of particle size not exceeding 50 u in diameter ...
*29650-1 Mica, phlogopite and muscovite, unmanufactured, ...
*29655-1 Pyrophyllite for use in Canadian manufactures
*29660-1 Dead-burned magnesite ... manufacture of magnesite fire brick ...
*29680-1 Calcined witherite
*29700-1 Silex or crystallized quartz, ground or unground
```

*29800-1 Pumice, calcareous tufa, pumice stone and lava ...
*29900-1 Burr-stones in blocks, rough or unmanufactured ...
*30500-1 Flagstone ... not hammered, sawn or chiselled
*30505-1 Marble. rough, not hammered or chiselled

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

```
*30605-1 Building stone, ... but not sawn on more than four sides
*30615-1 Marble ... imported by manufacturers of tombstones ...
*30620-1 Ornamental or decorative marble (not including chips) ... churches
*30710-1 Granite. n.o.p.
*30905-1 Granules ... for use in the manufacture of roofing ...
*31200-1 Asbestos in any form other than crude ...
*31210-1 Asbestos, crude
*31300-1 Plumbago, not ground or otherwise manufactured
*31400-1 Plumbago, ground, and manufactures of, n.o.p. ...
*31400-2 Plumbago flakes
 32900-1 Ores of metals, n.o.p.
32905-1 Iron ore
*33050-1 Lubricant molybdenite powder
*33400-1 Kryolite or cryolite, n.o.p.
         Natural oxides, n.o.p., not including ores of metals:
*33501-1 Other than the following
*33502-1 Antimony oxides
*33503-1 Copper oxides
*33504-1 Manganese oxides
*33505-1 Molybdenum oxides
*33506-1 Nickelous oxide
*33507-1 Tin oxides
*33508-1 Zirconium oxide
 37200-1 Electric and blast furnace slag
 44550-1 Acid-... raw low loss mica; sheets and punchings of low loss mica; ...
 47900-1 Materials and articles for use exclusively in the manufacture of ...
         Dental prostheses and parts thereof; ...:
 48004-1 Dental casting wax, dental plasters ... silica sand ...
 49205-1 Drilling mud and additives ... in drilling for oil, natural gas ...
 49220-1 Materials for use in the manufacture of the goods specified in ...
*66330-1 Iodized mineral salts, for use in the feeding of animals
*66345-1 Defluorinated calcium phosphates ... animal or poultry feeds
*66900-1 Corundum, n.o.p., emery and garnet, in bulk, crushed or ground
*67800-1 Meerschaum, crude or raw
 68100-1 Junk, old; ... waste of all kinds, n.o.p., except metallic; ...
*68300-1 Barytes
 71100-1 All goods not enumerated in this schedule ... not ... free of duty...
*71100-2 Roofing granules, whether or not coloured or coated
*71100-3 Talc or soapstone
*71100-4 Dead burned dolomite
*71100-9 Marble, crushed and ground, including marble dust
 84900-1 Goods which enter into the cost of manufacture of fertilizers ...
*85400-1 Materials and parts ... manufacture of calcium cyanide ...
 86000-1 Materials ... for use only as catalysts in the refining of petroleum
 86400-1 ... magnesium oxide ... for use in the manufacture of ABS resins ...
* Indicates that goods under the present tariff item are classified only to
  this Chapter.
```

*30510-1 Granite, rough, not hammered or chiselled *30515-1 Marble, sawn or sand rubbed, not polished

*30530-1 Flagstone and building stone ... sawn on not more than two sides

*30520-1 Granite. sawn

Common salt (...); pure sodium chloride; salt liquors, sea water;

- *92501-1 Other than the following
- *92501-2 Salt for the use of the sea or gulf fisheries
- *92501-3 Table salt made by an admixture of other ingredients ...
- *92501-4 Salt liquors and sea water
- *92503-1 Sulphur of all kinds, other than ... colloidal sulphur
- *92509-1 Earth colours, ...: natural micaceous iron oxides
 - Oxides, hydroxides and peroxides ... not less than 94 % pure:
- *92818-2 Magnesium oxide, howsoever produced, not less than 94 % pure
- 93100-1 Fertilizers, formulated; goods for use as fertilizers; ...

 The following, when not for use as fertilizers:
- *93100-2 Phosphate rock

B. The Board's Analysis and Recommendations

 $\,$ The Board did not receive any submissions regarding the goods covered by Chapter 25.

The Board's review of the proposed Schedule and rates revealed that asbestos entering under tariff item 31200-1, presently dutiable at 8 p.c., has been allocated to HS 2524.00.00.10 with a proposed rate of Free. This item meets the Board's criteria for rate of duty restoration and such restoration is recommended as follows:

									MFN Rate
Delete the rate	s of duty under 2524.	00.	.00						
	Powders or flakes							tonne	8% Free
10	Groups 1 and 2			۰	۰	۰		tonne tonne	

The proposal for HS 2530.90.39.20 would reduce the MFN rate of duty for molybdenum oxide from 12.5 p.c., under tariff item 33505-1, to 8.5%. Since this item meets the Board's criteria, the following solution is recommended:

MFN Rate

Delete from 2530.90.30 to 2530.90.39 as well as renumbering 2530.90.40.00 as 2530.90.70.00 and add the following:

2530.90.30.	Manganese oxides and antimony oxides,	
	natural	Free
10	Manganese oxides kg	
20	Antimony oxides kg	

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

								MFN Rate
2530.90.40.00	Zirconium oxides, natural				۰		kg	4%
2530.90.50.00	Molybdenum oxides	0	0	0	0	0	kg	12.5%
2530.90.60.	Other natural oxides		0					8.5%
10	Nickel oxides		0				kg	
20	Titanium oxides	۰					kg	
90	Other					0	kg	

The Board further recommends deletion of the Supplementary Note and the insertion of a footnote code 1 against class 2520.20.90. Add the following footnote at the bottom of appropriate page:

"include the weight of the package in the weight for duty".

TABLE 25.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
The second secon	Change unit of measure to "dry tonne" "tonne sèche"	5
2505.10.00.10	Used in foundries	4
2505.10.00.20	Used in glass manufacturing Utilisés dans la fabrication du verre	4
2505.90.00.00	-Other natural sands	3
2507.00.00.00	Change unit of measure to "kg dry" "kg sec"	5
2508.40.00.10	Used for animal litter Utilisées pour la litière d'animaux	4
2508.70.00.10	The English text appears to widen the scope of the one-dash subheading. Texts are misaligned. After consultation with Statistics Canada concerning the intent, the texts should read:	1
	Terre de chamotte	
2508.70.00.90	Renumber 2508.70.00.20Dinas earth	3

US Codo	Decemention of Cooks	Reasons for
HS Code	Description of Goods	Changes
2514.00.90.00	Autres, y compris la poudre et les déchets	2
2517.49	Of other stones of heading No. 25.15 or 25.16 D'autres pierres du nº 25.15 ou 25.16	3
2519.90	-Fused or dead-burned (sintered) magnesia; other magnesium oxide	3
2519.90.10.10	Dead-burned (sintered) magnesia Magnésie calcinée à mort (frittée)	2
2519.90.10.90	Fused magnesia; other magnesium oxide Magnésie, électrofondue; autre oxyde de magnésium	3
2521.00.00.30	Autres calcaires	2
25.23	Delete ("ciment fondu")	2
2523.29.00	Other Portland cement	3
2523.29.00.10	Standard Portland (types 10, 20, 30, 40 and 50)	5
2523.30.00.00	Delete ("ciment fondu") "ou fondu"	2
2523.90.00.10	For masonry	4
2523.90.00.20	New classFor oil well	5
2523.90.00.91	New classSlag cement	5
2523.90.00.92	New classSuper sulphated cement	5

HS Code	Description of Goods	for Changes
2523.90.00.99	New classOther hydraulic cements	5
2526.10.00.10	New classNatural steatite	2
2526.10.00.10	Renumber 2526.10.00.20	3
2526.10.00.90	Delete this class	4
2526.20.10.00	Delete the word "micronized" "micronisé"	4
2526.20.90.00	Renumber 2526.20.20.00Natural steatite; talc of a particle size exceeding 20 microns	3
25.28	Change "(calcined or not)" to read "(whether or not calcined)"	2
2529.30.00.10	New textLeucite and nepheline	2
2529.30.00.10	Renumber 2529.30.00.20	3
2529.30.00.90	Delete this class	4
2530.10.90	Renumber 2530.10.20Perlite and chlorites	3
2530.10.90.10	Renumber 2530.10.20.10	3
2530.10.90.20	Renumber 2530.10.20.20	3
2530.40.00.00	Add an "s" to "naturel"	2
2530.90	-Other mineral substances not elsewhere specified or included	3

HS Code	Description of Goods	Reasons for Changes
2530.90.20.10	Add an "s" to "carbonate"	2
2530.90.20.20	Add an "s" to "sulphate"	2
2530.90.40.00	Renumber 2530.90.70.00	4
2530.90.90	Delete this class	4
2530.90.91.00	Renumber 2530.90.80.00	4
2530.90.99.00	Renumber 2530.90.90.00Other mineral substances	4



Chapter 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

Legal Notes.

I. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for a specific use rather than for general use.

- This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
 - (b) Earth colours containing 70 % or more by weight of combined iron evaluated at Fe $_2$ 0 $_3$ (heading No. 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);
 - (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
 - (h) Billiard chalks (heading No. 95.04); or
 - (ij) Writing or drawing chalks or tailors' chalks (heading No. 96.09).
 - Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.
- . Heading No. 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

*



(In accordance with the Harmonized System)

Code		Unit		Tai	riffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.					
2501.00.10.00	Table salt made by an admixture of other ingredients when containing not less than 90 % of pure sodium chloride	tonne	4%	48	15%	2.5%
2501.00.90.	Other		Free	Free	\$1.10 /tonne	Free
10	Brine	dry tonne				
20 90	Table salt	tonne tonne				
25.02 2502.00.00.00	Unroasted Iron pyrites	tonne	Free	Free	Free	Free
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.			The state of the s		
2503.10.00.00	-Crude or unrefined sulphur	tonne	Free	Free	Free	Free
2503.90.00.00	-Other	tonne	Free	Free	Free	Free
25.04	Natural graphite.					Andrews Application
2504.10 2504.10.10.00 2504.10.20.00	-In powder or in flakesIn powder	tonne tonne	9.2%	9.2% 4%	25% 25%	6% 2.5%
2504.90.00.00	-Other	tonne	Free	Free	10%	Free
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.					
2505.10.00. 10 20 90	-Silica sands and quartz sands	tonne tonne tonne		Free	Free	Free
2505.90.00.00	-Other natural sands	tonne	Free	Free	Free	Free
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
2506.10.00.00	-Quartz	tonne	Free	Free	Free	Free
2506.21.00.00 2506.29.00.00	-QuartziteCrude or roughly trimmed	tonne	Free Free	Free	Free	Free

(In accordance with the Harmonized System)

PAGE 25-4

Code		Uni†		Tai	riffs	
Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
25.07 25.07.00.00.00	Kaolin and other kaolinic clays, whether or not calcined	kg dry	Free	Free	25%	Free
25.08	Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.		The second seconds with water the last of the second			Make the second of the second
2508.10.00.00	-Bentonite	kg	Free	Free	Free	Free
2508.20.00.00	-Decolourising earths and fuller's earth	kg	Free	Free	Free	Free
2508.30.00.00	-Fire-clay	kg	Free	Free	Free	Free
2508.40.00. 10 90	-Other clays	kg kg	Free	Free	Free	Free
2508.50.00.00	-Andalusite, kyanite and sillimanite	kg	Free	Free	25%	-
2508.60.00.00	-Mullite	kg	Free	Free	25%	-
2508.70.00. 10 20	-Chamotte or dinas earths	kg kg	Free	Free	Free	Free
25.09	Chalk.			100 mm		
2509.00.10.00 2509.00.90.00	Whiting	kg kg	Free Free	6.8% Free	10% Free	Free Free
25.10	Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.	- Manager company of the Company of				
2510.10.00.00	-Unground	tonne	Free	Free	Free	Free
2510.20.00.00	-Ground	tonne	Free	Free	Free	Free
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.					
2511.10.00.00	-Natural barium sulphate (barytes)	tonne	Free	10%	25%	Free
2511.20.00.00	-Natural barium carbonate (witherite)	tonne	Free	9.2%	25%	Free
		The second secon				

(In accordance with the Harmonized System)

Code	December 1 and Ocean	Unit						
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP		
25.12 2512.00.00.	Siliceous fossil meals (for example, klesel- guhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of I or less		Free	Free	Free	Free		
10 90	Diatomaceous earth	kg kg						
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.							
2513.11.00.00 2513.19.00.00	-Pumice stoneCrude or in irregular pleces, including crushed pumice ("bimskles")Other	kg kg	Free Free	Free Free	Free Free	Free Free		
2513.21.00. 10 20 30	-Emery, natural corundum, natural garnet and other natural abrasivesCrude or in irregular plecesEmeryNatural corundumNatural aluminum oxide	kg kg kg	Free	Free	Free	Free		
2513.29.00. 10 20 90	OtherNatural administration of the	kg kg kg kg	Free	Free	Free	Free		
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
2514.00.10.00 2514.00.20.00	Crude or roughly trimmed	tonne	Free	Free	20%	Free		
	into blocks or slabs of a rectangular (including square) shape	tonne	NZ	5.5%	35%	3.5%		
2514.00.90.00	Other, including powder and waste	tonne	Free 10.2%	10.2%	25%	6.5%		
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
2515.11.00. 10 20 2515.12.00.	-Marble and travertineCrude or roughly trimmed			Free	20%	Free		
10 20	Into blocks or slabs of a rectangular (Including square) shape	tonne		4%	35%	Free		

(In accordance with the Harmonized System)

Code	December of Conta	Unit	Tariffs					
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP		
2515.20 2515.20.10.00 2515.20.20.00	Ecaussine and other calcareous monumental or building stone; alabasterCrude or roughly trimmed	tonne		Free	20%	Free		
	(including square) shape	tonne	5% NZ Free	5.5%	35%	3.5%		
25.16	Granite, porphyry, baselt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.							
2516.11.00.00	-Granite Crude or roughly trimmed	tonne	Free	Free	20%	Free		
2516.12.00.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	tonne	Free	5.5%	35%	Free		
25 6.2 .00.00	-Sandstone -Crude or roughly trimmed	tonne	Free	Free	20%	Free		
	into blocks or slabs of a rectangular (including square) shape	tonne	5% NZ Free	5.5%	35%	3.5%		
2516.90 2516.90.10. 10	-Other monumental or building stoneCrude or roughly trimmed	tonne		Free	20%	Free		
2516.90.20.		Tomic	5% NZ	5.5%	35%	3.5%		
10 90	Other	tonne						
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and filint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, or stones of heading No. 25.15 or 25.16, whether or not heat-treated.							
2517.10.00.	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and filmt, whether or not heat-treated	. tonn		Free	25%	Free		
20 90	Other	tonn tonn						

(In accordance with the Harmonized System)

Code		Unit		Tar	riffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
2517.20.00.00	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	tonne	Free	Free	25%	Free
2517.30.00.00	-Tarred macadam	tonne	10.2%	10.2%	25%	6.5%
2517.41.00.00 2517.49 2517.49.10. 10 20 2517.49.90.00	-Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treatedOf marbleOf other stones of heading No. 25.15 or 25.16Limestone; roofing granulesRoofing granules	tonne tonne tonne tonne	Free	Free	25% 25% 25%	Free Free 6.5%
25.18	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).					
2518.10.00.00	-Dolomite not calcined	kg	Free	4%	25%	Free
2518.20.00.00	-Calcined dolomite	kg	9.2%	9.2%	25%	6%
2518.30.00.00	-Agglomerated dolomite (including tarred dolomite)	kg	10.2%	10.2%	25%	6.5%
25.19	Natural magnesium carbonates (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.					
2519.10 2519.10.10.00 2519.10.90.00	-Natural magnesium carbonate (magnesite)Crude rock form	kg kg	Free 9.2%	Free 9.2%	Free 30%	Free 6%
2519.90 2519.90.10.	-Fused or dead-burned (sintered) magnesia; other magnesium oxideMagnesium oxide not less than 94 \$ pureDead-burned (sintered) magnesia	kg	Free	Free	Free	Free
91 92 99 2519.90.90. 10 90	Hydrated (brucite)Hydrated (brucite)Abrasive grainsOtherOtherDead-burned	kg ka	9.2%	9.2%	30%	6%

(In accordance with the Harmonized System)

or	Description of Goods	Unit		Tari	ffs	
Number	bescription of soods	Meas.	BP	MFN	Gen	GP
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.					
2520.10.00.00	-Gypsum; anhydrite	kg	Free	Free	15%	Free
2520.20 2520.20.10.00 2520.20.90.00	-PlastersDental plasters	kg tonne	Free Free	Free 88.2¢/ tonne	25% \$2.76/ tonne	Free Free
25.21 2521.00.00.	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	1	Free	Free	25%	Free
10 20 30 90	Limestone flux	tonne				
25,22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25.					
2522.10.00.00	-Quicklime	kg	Free	Free	25%	Free
2522.20.00.00	-Slaked lime	kg	Free	Free	25%	Free
2522.30.00.00	-Hydraulic lime	kg	Free	Free	25%	Free
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.					
2523.10.00.00	-Cement clinkers	tonne	Free	Free	\$1.23 /tonne	Free
2523.21.00.00	-Portland cementWhite cement, whether or not artificially coloured	. tonne	81.59¢ /tonne	81.59¢ /tonne	\$1.76 /tonne	54.25¢ /tonne
2523.29.00.	Other Portland cement		Free	Free	\$1.32 /tonne	Free
10	Standard Portland (types 10, 20, 30, 40 and 50)					
2523.30.00.00	-Aluminous cement		Free	Free	\$1.32 /tonne	Free

⁽i) Include the weight of the package in the weight for duty.

(In accordance with the Harmonized System)

10 20	-Other hydraulic cements	of Meas.	BP Free	MFN Free	Gen 22.5%	GP Free
10 20	For masonry		Free	Free	22.5%	Free
99	Slag cementSuper sulphated cementOther hydraulic cements	tonne tonne tonne				
25.24	Asbestos.					
2524.00.10.00 2524.00.20. 10 90	Powders or flakes	tonne tonne tonne	8% Free	8% Free	25% 25%	5% Free
25.25	Mica, including splittings; mica waste.			THE PARTY OF THE P		
2525.10.00.00	-Crude mica and mica rifted into sheets or splittings	kg	Free	Free	25%	Free
2525.20 2525.20.10.00 2520.20.20.00	-Mica powderOf a particle size not exceeding 20 microns	kg kg	Free	4%	25%	Free
2525.30.00.00	-Mica waste	kg	Free	Free	25%	Free
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	A DESCRIPTION OF THE PROPERTY			Communication of Association (see Association)	
2526.10.00. 10 20	-Not crushed, not powdered	tonne		9.2%	25%	6%
2526.20 2526.20.10.00	-Crushed or powderedTalc of a particle size not exceeding 20 microns	tonne	Free	4%	25%	Free
2526.20.20.00	Natural steatite; talc of a particle size exceeding 20 microns	tonne		9.2%	25%	6%
25.27 2527.00.00.	Natural cryolite; natural chiolite		Free	Free	Free	Free
10 20	Cryolite	tonne			has decreased before a co	

(In accordance with the Harmonized System)

Code	Description of Goods	Unit		lar	iffs	ĭ
Number	,	Meas.	BP	MFN	Gen	GP
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 $^{\circ}$ of $\rm H_{280_3}$ calculated on the dry weight.	And other than the state of the				
2528.10.00.00	-Natural sodium borates	kg	Free	Free	Free	_
2528.90.00.00	-Other	kg	Free	Free	Free	-
25,29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.	***************************************	the state of the state of			
2529.10.00.00	-Felspar	tonne	Free	Free	! Free	Free
2529.21.00.00 2529.22.00.00	-FluorsparContaining by weight 97 % or less of calcium fluoride	tonne		Free	Free	Free
2529.30.00.	-Leucite; nepheline and nepheline syenite	tonne tonne	10.2%	10.2%	25%	6.5%
25.30	Mineral substances not elsewhere specified or included.			:		Accordance of Contraction
2530.10 2530.10.10.00 2530.10.20. 10 20	-Vermiculite, perlite and chlorites, unexpandedVermiculitePerlite and chloritesPerlite	kg kg kg	Free 10.2%	Free 10.2%	25% 25%	Free 6.5%
2530.20.00.00	-Kieserite, epsomite (natural magnesium sulphates)	kg	10.2%	10.2%	25%	6.5%
2530.30.00.00	-Earth colours	kg	Free	7.5%	20%	Free
2530.40.00.00	-Natural micaceous iron oxides	kg	Free	7.5%	20%	Free
2530.90 2530.90.10.00 2530.90.20.	-Other mineral substances not elsewhere specified or includedMeerschaum, amber, jetSodium carbonates and sodium sulphates, naturalSodium carbonates	kq	Free	Free 12.5%	Free 25%	Free 8%
2530.90.30. 10 20 2530.90.40.00 2530.90.50.00 2530.90.60. 10 20 90	Manganese oxides and antimony oxides, naturalManganese oxidesAntimony oxidesZirconium oxides, naturalMolybdenum oxidesOther natural oxidesNickel oxidesTitanium oxides	kg kg kg kg	Free Free 10% Free	Free 4% 12.5% 8.5%	Free 15% 25% 25%	Free 8.5% Free

(In accordance with the Harmonized System)

Code		Unit						
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP		
530.90.70.00 530.90.80.00 530.90.90.00	Natural arsenic sulphides; lydite; earths; limestone (lithographic stone); broken pottery; ores of rare earth metals; wollastonite (natural calcium silicate); natural zirconium silicatePyrophylliteOther mineral substances	kg kg kg	Free Free 10.2%	Free Free 10.2%	Free 25% 25%	Free Free 6.5%		
			A CONTRACTOR OF THE PROPERTY O					
		The state of the s						



CHAPTER 25

APPENDIX



Chapter 25

SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS. LIME AND CEMENT

Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallisation), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

The products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for a specific use rather than for general use.

- 2. This Chapter does not cover:
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
 - (b) Earth colours containing 70% or more by weight of combined iron evaluated at Fe,O, (heading No. 28.21);
 - (c) Medicaments or other products of Chapter 30;
 - (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
 - (e) Setts, curbstones or flagstones (heading No. 68.01); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);
 - (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);
 - (g) Cultured crystals (other than optical elements) weighing not less than 2.5 grams each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);
 - (h) Billiard chalks (heading No. 95.04); or
 - (ij) Writing or drawing chalks or tailors' chalks (heading No. 96.09).
- 3. Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.
- 4. Heading No. 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Supplementary Note.

1. The weight of the package shall be included in the weight for duty for goods admissible under item No. 2520.20.90.



Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
25.01							
2501.00		Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous					
2501.00.10	00	solution; sea water. Table salt made by an admixture of other ingredients when containing not less than 90% of pure sodium chloride	tonne	4%	4%	15%	2.5%
2501.00.90		Other		Free	Free	\$1.10 /tonne	Free
	10 20 90	Brine Table salt Other	tonne tonne tonne			/ tonne	
25.02							
2502.00.00	00	Unroasted iron pyrites	tonne	Free	Free	Free	Free
25.03		Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.					
2503.10.00	00	-Crude or unrefined sulphur	tonne	Free	Free	Free	Free
2503.90.00	00	-Other	tonne	Free	Free	Free	Free
25.04		Natural graphite.					
2504 . 10 2504 . 10 . 10 2504 . 10 . 20	00	-In powder or in flakes In powder	tonne	9.2%	9.2%	25% 25%	6% 2.5%
2504.90.00	00	-Other	tonne	Free	Free	10%	Free
25.05		Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.					
2505.10.00	10		tonne	Free	Free	Free	Free
	90	manufacturing	tonne				
2505.90.00	00	-Other	tonne	Free	Free	Free	Free
25.06		Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
2506.10.00	00	-Quartz	tonne	Free	Free	Free	Free
2506.21.00	00	-Quartzite:Crude or roughly trimmed	tonne'	Free Free	Free Free	Free Free	Free

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
25.07	1						
2507.00.00	00	Kaolin and other kaolinic clays, whether or not calcined	kg	Free	Free	25%	Free
25.08		Other clays (not including expanded clays of heading No. 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.					
2508.10.00	00	-Bentonite	kg	Free	Free	Free	Free
2508.20.00	00	-Decolourising earths and fuller's earth	kg	Free	Free	Free	Free
2508.30.00	00	-Fire-clay	kg	Free	Free	Free	Free
2508.40.00		-Other clays	kg kg	Free	Free	Free	Free
2508.50.00	00	-Andalusite, kyanite and sillimanite	kg	Free	Free	25%	-
2508.60.00	00	-Mullite	kg	Free	Free	25%	-
2508.70.00	10	-Chamotte or dinas earthsGrog including chamotteOther	kg kg	Free	Free	Free	Free
25.09							
2509.00 2509.00.10 2509.00.90	00	ChalkWhiting.	kg kg	Free Free	6.8% Free	10% Free	Free Free
25.10		Natural calcium phosphates, natural aluminum calcium phosphates and phosphatic chalk.					
2510.10.00	00	-Unground	tonne	Free	Free	Free	Free
2510.20.00	00	-Ground	tonne	Free	Free	Free	Free
25.11		Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 28.16.					
2511.10.00	00	-Natural barium sulphate (barytes)	tonne	Free	10%	25%	Free
2511.20.00	00	-Natural barium carbonate (witherite)	tonne	Free	9.2%	25%	Free
25.12							
2512.00.00	10	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	. kg	Free	Free	Free	Fre
25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.					

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
		-Pumice stone:					
2513.11 00	00	Crude or in irregular pieces,			_		_
512 10 00	00	including crushed pumice ("bimskies").	kg kg	Free Free	Free Free	Free	Free
2513.19.00	00	Other	kg	riee	rree	riee	rree
		-Emery, natural corundum, natural					
2513.21.00		garnet and other natural abrasives:Crude or in irregular pieces		Free	Free	Free	Free
2513.21.00	10	Emery	kg	1166	1,00	1100	1100
	20	Natural corundum	kg				
		Natural aluminum oxide	kg kg				
2513.29.00	90	Other	, ng	Free	Free	Free	Free
	10	Emery	kg				
	20	Natural corundum	kg kg				
	30		79				
25.14							
2514.00		Slate, whether or not roughly trimmed					
		or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular					
		(including square) shape.					
2514.00.10		Crude or roughly trimmed	tonne	Free	Free	20%	Free
2514.00.20	00	Merely cut, by sawing or otherwise, into blocks or slabs of a					
		rectangular (including square) shape.	tonne	5%	5.5%	35%	3.5%
				NZ Free		0.50/	0 50
2514.00.90	00	Other, including powder and waste	tonne	10.2%	10.2%	25%	6.5%
25.15		Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
2515.11.00		-Marble and travertine:Crude or roughly trimmed		Free	Free	20%	Free
	20	Marble	tonne				
2515.12.00		Merely cut, by sawing or otherwise,					
		into blocks or slabs of a rectangular (including square) shape		Free	4%	35%	Free
	10			1100	770	00%	1.00
	20	Travertine	tonne				
2515.20		-Ecaussine and other calcareous					
		monumental or building stone; alabaster					
2515.20.10	00	Crude or roughly trimmed	tonne	Free	Free	20%	Free
2515.20.20	100	into blocks or slabs of a					
		rectangular (including square) shape.	tonne		5.5%	35%	3.5%
				NZ Free			
25.16		Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.					
		-Granite:					
		Crude or roughly trimmed	+0000	Free	Free	20%	Free

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2516.12.00	00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	tonne	Free	5.5%	35%	Free
		-Sandstone:Crude or roughly trimmedMerely cut, by sawing or otherwise,	tonne	Free	Free	20%	Free
		into blocks or slabs of a rectangular (including square) shape	tonne	5% NZ Free	5.5%	35%	3.5%
2516.90 2516.90.10	10	-Other monumental or building stoneCrude or roughly trimmedLimestone	tonne	Free	Free	20%	Free
2516.90.20	90		Come	5%	5.5%	35%	3.5%
	10	Limestone	tonne	NZ Free			
25.17		Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated.					
2517.10.00	10		tonne		Free	25%	Free
2517.20.00	00		tonne	Free	Free	25%	Free
2517.30.00	00	-Tarred macadam	tonne	10.2%	10.2%	25%	6.5%
		-Granules, chippings and powder, of stones of heading No. 25.15 or 25.16, whether or not heat-treated:					
2517.41.00 2517.49	00	Of marble	tonne	12.5%	Free	35%	Free
2517.49.10		Limestone; roofing granules		Free	Free	25%	Free
2517.49.90	20		tonne		10.2%	25%	6.5%
25.18		Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2518.10.00	00	-Dolomite not calcined	kg	Free	4%	25%	Free
2518.20.00	00	-Calcined dolomite	kg	9.2%	9.2%	25%	6%
2518.30.00	00	-Agglomerated dolomite (including tarred dolomite)	kg	10.2%	10.2%	25%	6.5%
25.19		Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.					
519.10	00	-Natural magnesium carbonate (magnesite)			5	5	
2519.10.10 2519.10.90		Crude rock form	kg kg	Free 9.2%	9.2%	Free 30%	Free 6%
2519 90 2519.90.10		-Other Magnesium oxide not less than 94%					
.515.50.10	10	pure	l.a	Free	Free	Free	Free
		Dead-burned Other:	kg				
	91	Abrasive grains	kg kg				
2519.90.90		Other	kg	9.2%	9.2%	30%	6%
	10	Dead-burned	kg kg				
25.20		Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.					
2520.10.00	00	-Gypsum; anhydrite	kg	Free	Free	15%	Free
2520.20		-Plasters					
2520.20.10 2520.20.90		Dental plasters	-	Free Free	Free 88.2¢/ kg	25% \$2.76/ kg	Free
			512		toxas	tom	
25.21							
2521.00.00	10 20	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	tonne	Free	Free	25%	Free
		improvement)	tonne				
	90	Other limestone					
25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 28.25					
2522.10.00	00	-Quicklime	kg	Free	Free	25%	Free
	00	-Slaked lime	kg	Free	Free	25%	Free
2522.20.00	00					1	

Converted to the Harmonized System

Item	SS	Description of Goods	Of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
25.23		Portland cement, aluminous cement ("ciment fondu"), slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.					
2523.10.00	00	-Cement clinkers	tonne	Free	Free	\$1.23 /tonne	Free
2523.21.00	00	-Portland cement:White cement, whether or not artificially coloured	tonne	81.59¢ /tonne	81.59¢ /tonne	\$1.76 /tonne	54.25¢ /tonne
2523.29.00		Other		Free	Free	\$1.32 /tonne	Free
	10 90		tonne			,	
2523.30.00	00	-Aluminous cement ("ciment fondu")	tonne	Free	Free	\$1.32 /tonne	Free
2523.90.00	20	-Other hydraulic cements	tonne	Free	Free	22.5%	Free
25.24							
2524.00.00	20	AsbestosPowders or flakesGroups 1 and 2Other		Free	Free	25%	Free
25.25		Mica, including splittings; mica waste					
2525.10.00	00	-Crude mica and mica rifted into sheets or splittings	kg	Free	Free	25%	Free
2525.20 2525.20.10	00	-Mica powder Of a particle size not exceeding 20	ka	Free	4%	25%	Free
2525.20.20	00	micronsOf a particle size exceeding 20 microns		10.2%	10.2%	25%	6.5%
2525.30.00	00	-Mica waste		Free	Free	25%	Free
25.26		Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.					
2526.10.00	10	-Not crushed, not powderedTalc.	tonne	9.2%	9.2%	25%	6%
2526.20	000	-Crushed or powdered					
		not exceeding 20 microns		Free 9.2%	4% 9.2%	25% 25%	Free 6%
25.27							
2527.00.00	10	Natural cryolite; natural chiolite	tonne	Free	Free	Free	Free

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
25.28		Natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H,BO, calculated on the dry weight.					
2528.10.00	00	-Natural sodium borates	kg	Free	Free	Free	-
2528.90.00	00	-Other	kg	Free	Free	Free	-
25.29		Felspar; leucite; nepheline and nepheline syenite; fluorspar.					
2529.10.00	00	-Felspar	tonne	Free	Free	Free	Free
2529.21.00	00	-Fluorspar:Containing by weight 97% or less of calcium fluoride.	tonne	Free	Free	Free	Free
2529.22.00	00	Containing by weight more than 97% of	tonne	Free	Free	Free	Free
		calcium fluoride	tonne	rree	Free	rree	rree
2529.30.00	10	-Leucite; nepheline and nepheline syeniteNepheline syeniteOther.	tonne tonne	10.2%	10.2%	25%	6.5%
25.30		Mineral substances not elsewhere specified or included.					
2530.10		-Vermiculite, perlite and chlorites,					
2530.10.10	00	unexpanded Vermiculite	kg	Free	Free	25%	Free
2530.10.90	10	Other	kg	10.2%	10.2%	25%	6.5%
	20	Chlorites	kg				
2530.20.00	00	-Kieserite, epsomite (natural magnesium					
		sulphates)	kg	10.2%	10.2%	25%	6.5%
2530.30.00	00	-Earth colours	kg	Free	7 . 5%	20%	Free
2530.40.00	00	-Natural micaceous iron oxides	kg	Free	7.5%	20%	Free
2530.90 2530.90.10	00	-Other Meerschaum, amber, jet	kg	Free	Free	Free	Free
2530.90.20		Sodium carbonates and sodium sulphates, natural		10%	12.5%	25%	8%
	10	Sodium carbonate	kg kg				
	20	Natural oxides, not being ores of	, ,				
2530.90.31		Chapter 26:		Free	Free	Free	Free
	10	Manganese	kg				
2530.90.32	20	Zirconium	kg kg	Free	4%	15%	Free
2530.90.39		Other		Free	8.5%	25%	Free
	10	Nickel					
	30	Titanium					
	90	Other	kg				
2530.90.40	00	Natural arsenic sulphides; lydite; earths; limestone (lithographic stone); broken pottery; ores of rare					
		earth metals; wollastonite (natural calcium silicate); natural zirconium					
		silicate	kg	Free	Free	Free	Free

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2530.90.	99 00	Other	kg	10.2%	10.2%	25%	6.5%

CHAPTER 26

Ores, Slag and Ash

A. Introduction

Proposed Chapter 26 incorporates, in whole or in part, 22 items of the Customs Tariff as listed below:

- 32900-1 Ores of metals, n.o.p.
- 32905-1 Iron ore
- *32910-1 Bauxite, whether or not washed or calcined
- *33000-1 Antimony, or regulus of, not ground, pulverized ...
- *33100-1 Bismuth, metallic, in its natural state
- *33200-1 Ore of cobalt
- *33300-1 Cinnabar
- *34500-1 Zinc dross and zinc scrap for remelting ...
- *34505-1 Zinc spelter, zinc and zinc alloys ... in the form of pigs, slabs ...
- *35520-1 Nickel or nickel alloys, namely: matte, sludges, spent catalysts ...
- 37200-1 Electric and blast furnace slag
- 66325-1 Sea-weeds or sea-plants, charred ... in the feeding of animals
- 68100-1 Junk, old; ... waste of all kinds, n.o.p., except metallic; ...
- *68105-1 Smelter refinery or rolling mill residue or revert ... metal content
- *68110-1 Residue ... from chemical ... or metal working processes ...
- *68117-1 Crude oxide of cobalt
- 68120-1 Uranium ... residues from processing ... of uranium metal, salts ...
- *68125-1 Sal ammoniae skimmings
- 69605-1 Apparatus, utensils and instruments ...; parts of the foregoing
- 84900-1 Goods which enter into the cost of manufacture of fertilizers ...
- 89905-1 Chemical and biological preparations ... not produced in Canada ... The following, when not for use as fertilizers:
- 93100-3 Bone ash, bone dust and charred bone

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding the goods covered by Chapter 26.

The Board's analysis of the Chapter did not reveal any rate of duty changes of a magnitude which would warrant further amendment.

The Board recommends the following adjustment to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the ${\tt HS}$.

In the English text of Legal Note 2, line 1, add "s" to "purpose".

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Table 26.1 The Board's Nomenclature Recommendations

IIC Codo	Description of Goods	Reasons for Changes
HS Code	Description of Goods	Changes
2601.11.00.90	Renumber 2601.11.00.20Crude	3
2606.00.00.11	New classBauxite, calcined, refractory grade Bauxite, calcinée, qualité réfractaire	5
2606.00.00.19	New classOther	5
2615.90.00.00	-Niobium, tantalum or vanadium ores and concentrates	3
2615.90.00.10	New classNiobium	5
2615.90.00.20	New classTantalum	5
2615.90.00.30	Vanadium	5
2616.90.00	-Gold, platinum, iridium, osmium, palladium, rhodium or ruthenium ores and concentrates . Minerais d'or, d'iridium, d'osmium, de palladium, de rhodium ou de ruthénium et leurs concentrés	3
2616.90.00.20	Metals of the platinum group (see Legal Note 4(b) of Chapter 71) Métaux du groupe du platine (voir la Note légale 4(b) du Chapitre 71)	4
2617.90.00.10	New classBismuth	5

HS Code	Description of Goods	for Changes
2617.90.00.20	New classMercury	5
2617.90.00.30	New classTellurium	5
2617.90.00.40	New classCadmium	5
2617.90.00.50	New classSelenium	5
2617.90.00.90	New classOther ores and concentrates	5
	-Other ash and residues	3



Chapter 26

ORES. SLAG AND ASH

Legal Notes.

- 1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
 - (c) Basic slag of Chapter 31;
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 68.06);
 - (e) Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or
 - (f) Copper, nickel or cobalt matter produced by any process of smelting (Section XV).
- 2. For the purposes of heading Nos. 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading Nos. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Heading Nos. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- Heading No. 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Statistical Note.

 For the purposes of heading Nos. 26.02 to 26.17, the unit of measure (gram or kilogram) refers to the metal content of the ore or concentrate.



(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
6.01	Iron ores and concentrates, including roasted iron pyrites.						
601.11.00.	-Iron ores and concentrates, other than roasted iron pyritesNon-agglomerated		Free	Free	Free	Free	
10 20 601.12.00.00	Concentrates	tonne tonne tonne		Free	Free	Free	
601.20.00.00	-Roasted iron pyrites	tonne		Free	Free	Free	
6.02 602.00.00.	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight		Free	Free	Free	Free	
10 20	Concentrates	kg kg	Commission of the Commission o				
6.03 603.00.00.	Copper ores and concentrates		Free	Free	Free	Free	
10 20	Concentrates	kg kg			A also details to comment of		
6.04 60 4 .0 0 .00.	Nickel ores and concentrates		Free	Free	Free	Free	
10 20	Crude	kg kg	and an interest control of the contr		Market of Charles and Charles		
5.05 605.00.00.00	Cobalt ores and concentrates	kg	Free	Free	Free	Free	
6.06 606.00.00.	Aluminum ores and concentrates	V.C. S.C. Independent of the Control of	Free	Free	Free	Free	
11 19 20	ConcentratesBauxite, calcined, refractory gradeOtherCrude	kg kg kg				Commission of the Commission o	
6.07 6 07 .00.00.	Lead ores and concentrates		Free	Free	Free	Free	
10 20	Crude	kg kg					

(In accordance with the Harmonized System)

Code		Unit	Tarlffs				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
26.08 2608.00.00.	Zinc ores and concentrates		Free	Free	Free	Free	
20	Crude	kg kg					
26.09 2609.00.00.00	Tin ores and concentrates	kg	Free	Free	Free	Free	
26.10 2610.00.00.	Chromium ores and concentrates		Free	Free	Free	Free	
10 20	Concentrates	kg kg					
26.11 2611.00.00.	Tungsten ores and concentrates		Free	Free	Free	Free	
10 20	Concentrates	kg kg					
26,12	Uranium or thorium ores and concentrates.						
2612.10.00.00	-Uranium ores and concentrates	kg	Free	Free	Free	Free	
2612.20.00.00	-Thorium ores and concentrates	kg	Free	Free	Free	Free	
26.13	Molybdenum ores and concentrates.						
2613.10.00.00	-Roasted	kg	Free	Free	Free	Free	
2613.90.00.00	-Other	kg	Free	Free	Free	Free	
26.14 2614.0 0. 00.00	Titanium ores and concentrates	kg	Free	Free	Free	Free	
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.						
2615.10.00. 10 90	-Zirconium ores and concentrates	. kg	Free	Free	Free	Free	
2615.90.00. 10 20 30	-Niobium, tantalum or vanadium ores and concentratesNiobiumVanadiumVanadiumVanadium		Free	Free	Free	Free	

(In accordance with the Harmonized System)

PAGE 26-5

Code	Description of Goods	Unit of		Tar	Tariffs		
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
26.16	Precious metal ores and concentrates.						
2616.10.00.00	-Silver ores and concentrates	g	Free	Free	Free	Free	
2616.90.00. 10 20	-Gold, platinum, iridium, osmium, palladium, rhodium or ruthenium ores and concentratesGold	g	Free	Free	Free	Free	
26.17	Other ores and concentrates.		manus v deladry planter of		Stranger (Labourers		
2617.10.00.00	-Antimony ores and concentrates	kg	Free	Free	Free	Free	
2617.90.00. 10 20 30 40 50 90	-OtherBismuthMercuryTelluriumCadmiumSeleniumOther ores and concentrates	kg kg kg kg kg	Free	Free	Free	Free	
26.18 2618.00.00.00	Granulated slag (slag sand) from the manufacture of Iron or steel	kg	Free	Free	25%	Free	
26.19 2619.00.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of Iron or steel	kg	Free	Free	25%	Free	
26.20	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.					* Palar Primare Management of the A - Trans	
2620.11.00.00 2620.19.00.00	-Containing mainly zincHard zinc spelter	kg kg	Free Free	Free Free	4.41£/kg	Free Free	
2620.20.00.00	-Containing mainly lead	kg	Free	Free	Free	Free	
2620.30.00.00	-Containing mainly copper	kg	Free	Free	Free	Free	
2620.40.00.00	-Containing mainly aluminum	kg _.	Free	Free	10%	Free	
2620.50.00.00	-Containing mainly vanadium	kg	Free	Free	Free	Free	
2620.90.00.00	-Other ash and residues	kg	Free	Free	25%	Free	
26.21 2621.00.00.00	Other slag and ash, including seaweed ash (kelp)	kg	Free	Free	25%	Free	



CHAPTER 26

APPENDIX



Chapter 26

ORES. SLAG AND ASH

Notes.

- 1. This Chapter does not cover:
 - (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19):
 - (c) Basic slag of Chapter 31;
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 68.06);
 - (e) Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or
 - (f) Copper, nickel or cobalt matter produced by any process of smelting (Section XV).
- 2. For the purpose of heading Nos. 26.01 to 26.17, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Heading Nos. 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
- Heading No. 26.20 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Supplementary Note.

 For the purpose of heading Nos. 26.02 to 26.17, the Unit of Measure (gram or kilogram) refers to the metal content of the ore or concentrate.



Converted to the Harmonized System

PAGE 26- 3

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
26 . 01		Iron ores and concentrates, including roasted iron pyrites.					
0004 44 00		-Iron ores and concentrates, other than roasted iron pyrites:		Free	Enec	Free	Ence
2601.11.00	10	Non-agglomerated	tonne	rree	Free	rree	Free
2601.12.00	00	Agglomerated	tonne	Free	Free	Free	Free
2601.20.00	00	-Roasted iron pyrites	tonne	Free	Free	Free	Free
26.02							
2602.00.00	10 20	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight	kg kg	Free	Free	Free	Free
26.03							
2603.00.00	10	Copper ores and concentrates	kg kg	Free	Free	Free	Free
26.04							
2604.00.00	10	Nickel ores and concentrates	kg kg	Free	Free	Free	Free
26 , 05							
2605.00.00	00	Cobalt ores and concentrates	kg	Free	Free	Free	Free
26 . 06							
2606.00.00	10	Aluminum ores and concentrates	kg kg	Free	Free	Free	Free
26.07							
2607.00.00	10 20	Lead ores and concentrates	kg kg	Free	Free	Free	Free
26 . 08							
2608.00.00	10 20	Zinc ores and concentrates.	kg kg	Free	Free	Free	Free
26.09							
2609.00.00	00	Tin ores and concentrates	kg	Free	Free	Free	Free

Converted to the Harmonized System PAGE 26- 4

Item	ss	Description of Goods	Of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
26.10	ī			and the same of th			
2610.00.00	10	Chromium ores and concentrates	kg kg	Free	Free	Free	Free
26.11							
2611.00.0	10 20	Tungsten ores and concentrates	kg kg	Free	Free	Free	Free
26.12		Uranium or thorium ores and concentrates.					
2612.10.0	00	-Uranium ores and concentrates	kg	Free	Free	Free	Free
2612.20.0	00	-Thorium ores and concentrates	kg	Free	Free	Free	Free
26.13		Molybdenum ores and concentrates.					
2613.10.0	00	-Roasted	kg	Free	Free	Free	Free
2613.90.0	00	-Other	kg	Free	Free	Free	Free
26.14							
2614.00.0	00	Titanium ores and concentrates	kg	Free	Free	Free	Free
26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.					
2615.10.0	10		kg	Free	Free	Free	Free
2615.90.0		-Other		Free	Free	Free	Free
26.16		Precious metal ores and concentrates.					
2616.10.0	00 00	-Silver ores and concentrates	g	Free	Free	Free	Free
2616.90.0	10		g	Free	Free	Free	Free
26.17		Other ores and concentrates.					
2617.10.0	00 00	-Antimony ores and concentrates	. kg	Free	Free	Free	Free
2617.90.0	00 00	-Other	. kg	Free	Free	Free	Free
26.18							
2618.00.	00 0	Granulated slag (slag sand) from the manufacture of iron or steel	. kg	Free	Free	25%	Free
26.19							
	00 0	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	. kg	Free	Free	25%	Free

Converted to the Harmonized System

PAGE 26- 5

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
26.20		Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.					
		-Containing mainly zinc: Hard zinc spelter	kg kg	Free Free	Free Free	4.41¢/kg 10%	Free Free
2620.20.00	00	-Containing mainly lead	kg	Free	Free	Free	Free
2620.30.00	00	-Containing mainly copper	kg	Free	Free	Free	Free
2620.40.00	00	-Containing mainly aluminum	kg	Free	Free	10%	Free
2620.50.00	00	-Containing mainly vanadium	kg	Free	Free	Free	Free
2620.90.00	00	-Other	kg	Free	Free	25%	Free
26.21							
2621.00.00	00	Other slag and ash, including seaweed ash (kelp)	kg	Free	Free	25%	Free



CHAPTER 27

Mineral Fuels, Mineral Oils and Products of Their Distillation; Bituminous Substances; Mineral Waxes

A. Introduction

N.o.p.

27502-1

Proposed Chapter 27 incorporates, in whole or in part, 54 items of the Customs Tariff as listed below:

```
22500-1 Wax, vegetable, and mineral (not isolated from petroleum) ...
*22520-1 Montan wax
          Crude petroleum ... when imported by oil refiners ...:
*26701-1 .8155 specific gravity (42.0 A.P.I.) or heavier at 60^{\circ} F
*26702-1 Lighter than .8155 specific gravity (42.0 A.P.I.) at 60° F
*26705-1 Crude petroleum, n.o.p.
*26710-1 Petroleum tops ... when imported by oil refiners ...
*26715-1 Crude petroleum ... when imported to be refined in Canada
*26800-1 Natural casinghead ... lighter than .6690 ...
*26805-1 Natural casinghead ... lighter than .6852 ...
*26810-1 Crude naphthalene
         Products of petroleum, n.o.p.:
*26901-1 Lighter than .8236 specific gravity (40.3 A.P.I.) at 60° F
*26902-1 .8236 specific gravity (40.3 A.P.I.) or heavier at 60° F
*26905-l Petroleum oil known as engine distillate .8017 ...
*26906-1 Petroleum fuel oil .9000 specific gravity or heavier at 60° F
*27010-1 Cresylic acid and compounds of cresylic acid ...
         Lubricating oils composed wholly or in part of petroleum:
 27101-1 Valued at less than 25 cents per gallon
 27102-1
*27200-1 Refined petroleum jellies and oils for toilet, medicinal ...
*27200-2 White mineral oil ... for use in Canadian manufactures
 27205-1 Petroleum greases and lubricating greases, n.o.p.
*27205-2 Petrolatum ... manufacture of ... laminating wax
         Petroleum waxes, not including petroleum greases:
*27210-1 When imported for use exclusively in the manufacture of candles
*27211-1 N.O.D.
*27215-1 Residual oils of petroleum origin ... manufacture of carbon black
*27300-1 Asphalt or asphaltum, solid
*27300-2 Gilsonite
*27305-1 Asphalt or asphaltum, n.o.p.
*27310-1 Asphaltum oil for use only for paving purposes
*27315-1 Carbolic or heavy oil
*27320-1 Mastics of asphalt and other bituminous mastics
*27400-1 Petroleum coke, ground or unground
         Liquefied petroleum gases when imported in containers:
*27501-1 For heating, cooking or illuminating purposes
```

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

- 44200-1 Articles and materials ... manufacture of ... (agricultural goods)
- 58500-1 Coal and burgundy pitch; coal tar, crude in packages ...
- *58600-1 Anthracite coal; anthracite coal screenings and dust
- *58700-1 Coke, n.o.p.
- *58705-1 Ground coke ... by manufacturers of electric batteries ...
- *58800-1 Coal, n.o.p., including screenings and coal dust of all kinds
- *58805-1 Gas for heating, cooking or illuminating, imported by pipeline ...
- *58810-1 Coal, lignite
- *58815-1 Bituminous coal ... in the production of synthetic rubber
- *58820-1 Coal ... imported to be converted into coke
- *59000-1 Naphtha, high flash, of coal-tar origin
- 69605-1 Apparatus, utensils and instruments ... parts of the foregoing
- 71100-1 All goods not enumerated in this schedule ...
- 84900-1 Goods which enter into the cost of manufacture of fertilizers ...

 Materials ... manufacturing the products of heading 93811 ...:
- 85001-1 Other than the following ... (see 85002-1)
- 85100-1 Materials for use in the manufacture of synthetic rubber
- 87000-1 Cresylic acid ... enamels for coating magnetic wire Hydrocarbons:
- *92901-12 Propane
- 92901-18 Butane ... for use as propellants ... aerosol products

 Chemical products ... of the chemical or allied industries ...:
- 93819-1 Other than the following
- *93819-29 Mixtures of ... butane; isobutane; and propane ...

B. The Board's Analysis and Recommendations

Gulf Canada Limited made a submission regarding HS heading 27.10, with special reference to the feedstock for lubricating oils. The company's representative at the public hearing explained that under the proposed Harmonized System the importation of base stock oils would be at a rate of Free, which could be a deterrent to Gulf's production of lubricating oils. Discussion at the public hearing determined that the problem could be resolved by adding a Canadian Legal Note to the Chapter, making it clear that "lubricating oils" should be classified under HS item 2710.00.10.00 with an MFN rate of 8 p.c. and not under HS item 2710.00.90 "---Other" with an MFN rate of Free. The Board accepts the argument presented by Gulf Canada Limited and recommends the insertion of the following Canadian Legal Note 1 to ensure that the term "lubricating oils" is properly administered. This problem has also been addressed by changes recommended by the Board in Table 27.1 for item 2710.00.10.00.

Canadian Legal Note 1

For the purposes of tariff item No. 2710.00.10.00, the term "lubricating oils" means oils put up in packages which clearly indicate that they are sold as lubricating oils.

The Board's analysis of the proposed rates of duty did not reveal any changes which meet the criteria for restoration to current levels.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

The Board recommends the following adjustments to the Subheading Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Subheading Legal Note 1, line 1, add "s" to "purpose".

In the English text of Subheading Legal Note 2, line 1, add "s" to "purpose".

In the English text of Subheading Legal Note 3, line 1, add "s" to "purpose".

Table 27.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
2701.11.00.10	Screenings and dust	1&2
2701.12.00.10	Delete from 2701.12.00.10 to 2701.12.00.30 and replace with the following four entries	2
2701.12.00.10	Dust	
2701.12.00.90	Other	
2701.12.00.91	High volatile	
2701.12.00.92	Low volatile	
2704.00.00.30	Breeze or dust	4
2707.50.00.10	Naphtha of coal-tar origin	4

HC Codo	Description of Goods	Reasons for Changes
HS Code	Descripcion of doods	0.1.411.600
2709.00.10	Not subjected to any process other than natural weathering or removal of foreign matter or of water and having a relative density of 0.8156 (42 ° A.P.I.) or more at 15.6 °C, imported by oil refiners to be refined in their own factories Non assujeties à un procédé autre que la clarification naturelle ou l'enlèvement des matières étrangères ou de l'eau et d'une densité relative de 0,8156 (42 ° A.P.I.) ou plus à 15,6 °C, importées par les raffineurs de pétrole pour être raffinées dans leurs propres fabriques	4
2709.00.10.10	Having a relative density of not more than 0.8498 (35 ° A.P.I.) at 15.6 °C D'une densité relative de pas plus de 0,8498 (35 ° A.P.I.) à 15,6 °C	4
2709.00.10.20	Having a relative density of more than 0.8498 (35 ° A.P.I.) but not more than 0.9042 (25 ° A.P.I.) at 15.6 °C D'une densité relative de plus de 0,8498 (35 ° A.P.I.) mais pas plus de 0,9042 (25 ° A.P.I.) à 15,6 °C	14
2709.00.10.30	Having a relative density of more than 0.9042 (25 ° A.P.I.) at 15.6 °C D'une densité relative de plus de 0,9042 (25 ° A.P.I.) à 15,6 °C	4
2709.00.90.10	Having a relative density of less than 0.7249 (63.7 ° A.P.I.) at 15.6 °C D'une densité relative de moins de 0,7249 (63,7 ° A.P.I.) à 15,6 °C	4
2709.00.90.20	Having a relative density of 0.7249 (63.7 ° A.P.I.) or more but less than 0.8156 (42 ° A.P.I.) at 15.6 °C D'une densité relative de 0,7249 (63,7 ° A.P.I.) ou plus mais moins de 0,8156 (42 ° A.P.I.) à 15,6 °C	4
2709.00.90.30	Having a relative density of 0.8156 (42 ° A.P.I.) or more at 15.6 °C D'une densité relative de 0,8156 (42 ° A.P.I.) ou plus à 15,6 °C	4

ue Cada	Description of Coods	Reasons
HS Code	Description of Goods	Changes
2710.00.10.00	Lubricating oils; oils and preparations thereof, having a viscosity of 7.44 mm²/sec. or higher at 100 °C, other than white oils	4
2710.00.20.00	Huiles blanches	1
2710.00.90.10	Delete from 2710.00.90.10 to 2710.00.90.90 and replace with the following 20 entries	5
2710.00.90.10	Motor spirit (gasoline) including aviation spirit	
2710.00.90.11	Motor gasoline, regular grade Essences pour moteurs, ordinaires	
2710.00.90.12	Motor gasoline, unleaded	
2710.00.90.13	Aviation gasoline	
2710.00.90.19	Other	
2710.00.90.20	Spirit type (gasoline type) jet fuel Carburéacteur, type essence	
2710.00.90.30	Kerosene, including kerosene type jet fuel	
2710.00.90.31	Aviation turbine fuel (type A) Carburéacteurs, type A	
2710.00.90.39	Other kerosene, including coal oil Autres pétroles lampants, y compris l'huile de houille	

HS Code	Description of Goods	Changes
2710.00.90.40	Gas oils, including fuel oil No. 2 and diesel fuel for internal combustion engines	
2710.00.90.50	Other fuel oils	
2710.00.90.51	Bunker C	
2710.00.90.52	Residual fuel oil No. 6, excluding Bunker C	
2710.00.90.59	Other fuel oils, including Nos. 1, 3, 4 and 5, navy oil and carbon black oil Autres fuel oils, y compris les nos 1, 3, 4 et 5, le type marin et l'huile de noir de charbon	
2710.00.90.70	Other light oils	
2710.00.90.71	Painter's naphtha	
2710.00.90.78	Other white spirits	
2710.00.90.79	Other light oils	
2710.00.90.80	Other medium oils	
2710.00.90.90	Other heavy oils	
2711.11.00.10	Delete this class	5
2711.11.00.90	Delete this class	5

HS Code	Description of Goods	Reasons for Changes
2711.19	Other liquefied hydrocarbons Autres hydrocarbures liquéfiés	3
2711.19.10.10	Ethane	2
2712.90.90	Other mineral waxes and similar products . Autres cires minérales et produits similaires	3
2713.90.00.10	Des types utilisés dans la fabrication de noir de carbone	1



Chapter 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Legal Notes.

- 1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;
 - (b) Medicaments of heading No. 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.
- 2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

Subheading Legal Notes.

- For the purposes of subheading No. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.
- For the purposes of subheading No. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 \$ and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.
- 3. For the purposes of subheading Nos. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50 % by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.

Canadian Legal Note.

I. For the purposes of tariff item No. 2710.00.10.00, the term "lubricating oils" means oils put up in packages which clearly indicates that they are sold as lubricating oils.



(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.		Mile Company of Manage Company of	The second of the	Mary Mary Mary Mary Mary	The SE A TAN THE AREA	
2701.11.00.	-Coal, whether or not pulverised, but not agglomeratedAnthracite		Free	Free	55.12¢	Free	
10 20 30 40 50	Screenings and dust	tonne tonne tonne tonne	American Africa Control		/tonne		
2701.12.00.	Ofher	tonne	Free	Free	82.67£ /tonne	Free	
91 92		tonne		Annual in Annual	G. marking date of the		
2701.19.00.00	Other coal		Free	Free	82.67¢ /tonne	Free	
2701.20.00.00	-Briquettes, ovoids and similar solid fuels manufactured from coal	tonne	Free	Free	82.67£ /tonne	Free	
27.02	Lignite, whether or not agglomerated, excluding jet.						
2702.10.00.00	-Lignite, whether or not pulverised, but not agglomerated	tonne	Free	Free	82.67£ /tonne	Free	
2702.20.00.00	-Agglomerated lignite	tonne	Free	Free	82.67¢ /tonne	Free	
27.03 2703.00.00.00	Peat (including peat litter), whether or not agglomerated	tonne	10.2%	10.2%	25%	6.5%	
27.04 2704.00.00.	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon		Free	Free	Free	Free	
10 20 30 90	Retort carbon	tonne tonne tonne tonne					
27.05 2705.00.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	kg	10.2%	10.2%	25%	6.5%	
27.06 2706.00.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg	Free	Free	Free	Free	

(In accordance with the Harmonized System)

PAGE 27-4

Code	Description of Goods	Unit of	Tariffs			
Number	besch for our deeds	Meas.	BP	MFN	Gen	GP
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		and the second s			
2707.10.00.00	-Benzole	kg	10%	12.5%	25%	8%
2707.20.00.00	-Toluole	kg	10%	12.5%	25%	8%
2707.30.00.00	-Xylole	kg	10%	12.5%	25%	8%
2707.40.00.00	-Naphthalene	litre	10%	12.5%	25%	8%
2707.50.00.	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	litre litre	10%	12.5%	25%	8%
2707.60.00.00	-PhenoIs	litre	10%	12.5%	25%	8%
2707.91.00.00 2707.99.00. 10 90	-OtherCreosote oilsOtherCresylic acidOther	litre litre litre	10%	12.5% 12.5%	25% 25%	8% 8%
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.					And the second s
2708.10.00.00	-Pitch	kg·	Free	Free	Free	Free
2708.20.00.00	-Pitch coke	kg	Free	Free	Free	Free
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.					
2709.00.10.	Not subjected to any process other than natural weathering or removal of foreign matter or of water and having a relative density of 0.8156 (42 OA.P.L.) or more at 15.6 C, imported by oil refiners to be refined in their own factoriesHaving a relative density of not more	1	Free	Free	Free	
10	than 0.8498 (35 ° A.P.I.) at 15.6 °CHaving a relative density of more than 0.8498 (35 ° A.P.I.) but not more than 0.9042 (25 ° A.P.I.) at 15.6 °C .	m ³				
30 2709,00,90. 10 20	Having a relative density of more than 0.9042 (25 ° A.P.I.) at 15.6 °C	m ²	72.6¢/m ³	\$1.10/m ³	\$2.20/m ³	_

(In accordance with the Harmonized System)

Code	Decembration of Contra	Unit		Tar	riffs		-
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.						
2710.00.10.00	Lubricating oils; oils and preparations thereof, having a viscosity of 7,44 mm//sec. or higher at 100 °C,	litre	Qd	8%	20%	15%	
2710.00.20.00	other than white oils		11.3%	11.3%	25%	7.5%	
2710.00.90.	greases	kg	12.5% Free	12.5% Free	20% Free	8%_	
11 12 13 19 20	aviation spiritMotor gasoline, regular gradeAviation gasolineOtherKerosene, including kerosene type jet	litre litre litre litre litre					
31 39 40	fuelAviation turbine fuel (type A)Other kerosene, including coal oilGas oils, including fuel oil No. 2	litre litre					
-	and diesel fuel for internal combustion engines	litre					
51 52	Bunker C	litre litre					
59	Other fuel oils, including Nos. I, 3, 4 and 5, navy oil and carbon black oil	litre					
71 78	Other light oilsPainter's naphtha	litre litre					
79 80 90	Other light oilsOther medium oilsOther heavy oils	litre litre litre					
27.11	Petroleum gases and other gaseous hydrocarbons.						
2711.11.00.00	-Liquefied	litre	10%	12.5%	25%	8%	
2711.12 2711.12.10.00 2711.12.90.00 2711.13.00.00	PropaneWhen in containers ready for useOtherButanes	litre litre litre	Free	12.5% Free 12.5%	25% 25% 25%	8% Free 8%	
2711.14.00.00	Ethylene, propylene, butylene and butadiene	kg	10%	12.5%	25%	8%	
2711.19.10. 10 90 2711.19.90.00	When in containers ready for use	litre litre litre	10%	12.5% Free	25% Free	8%	
2711.19.90.00	Other			11.66	1166		
2711.21.00.00 2711.29.00.00	Natural gas	10 ³ m ³	Free	Free Free	Free Free	Free Free	

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of	Tariffs				
or Number		Meas.	BP	MFN	Gen	GP	
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.					minutes a compared to the compared of the comp	
2712.10.00.00	-Petroleum jelly	kg	11.3%	11.3%	25%	7.5%	
2712.20	-Paraffin wax containing by weight less than 0.75 % of oil				4		
2712.20.10.00 2712.20.90.00	For use in the manufacture of candlesOther	kg kg	Free 10.2%	Free 10.2%	25% 25%	6.5%	
2712.90 2712.90.10.00 2712.90.20.00 2712.90.90.	-OtherLignite (Montan) waxMicro-crystalline petroleum waxOther mineral waxes and similar productsCrude paraffin waxOther	kg kg kg kg	Free 10.2% 5%	Free 10.2%	10% 25% 10%	6.5%	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.		· variable Accommunity may				
2713.11.00.00 2713.12.00.00	-Petroleum cokeNot calcined	tonne tonne		Free	Free Free	-	
2713.20.00.00	-Petroleum bitumen	kg	Free	6.8%	10%	Free	
2713.90.00. 10 90	-Other residues of petroleum oils or of oils obtained from bituminous mineralsUsed in the manufacture of carbon black	kg kg	Free	Free	Free	-	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			Company or service of the service of	· c the second on the second		
2714.10.00.00	-Bituminous or oil shale and tar sands	kg	10.2%	10.2%	25%	6.5%	
2714.90 2714.90.10.00 2714.90.90.00	-Other OtherOther	kg kg	Free Free	Free 6.8%	10%	Free	
				Topo company of the control of the c			

(In accordance with the Harmonized System)

Description of Goods	Unit	Tariffs				
	of Meas.	BP	MFN	Gen	GP	
Bltuminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).						
Asphaltum oil of a kind used for				F	-	
Mastics of asphalt and other		Ī			Free	
Other	kg kg	Free	6.8%	10%	6% Free	
Electrical energy	MWh	10.2%	10.2%	25%	6.5%	
	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). Asphaltum oil of a kind used for paving purposes. Mastics of asphalt and other bituminous mastics.	Meas. Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). Asphaltum oil of a kind used for paving purposes	Meas. BP Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). Asphaltum oll of a kind used for paving purposes	Meas. BP MFN Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). Asphaltum oil of a kind used for paving purposes	Meas. BP MFN Gen Situminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs). Asphaltum oil of a kind used for paving purposes	



CHAPTER 27

APPENDIX



Chapter 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Notes.

- 1. This Chapter does not cover:
 - (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;
 - (b) Medicaments of heading No. 30.03 or 30.04; or
 - (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.
- 2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

However, the references do not include liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

Subheading Notes.

- For the purpose of subheading No. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.
- For the purpose of subheading No. 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833kcal/kg.
- 3. For the purpose of subheading Nos. 2707.10, 2707.20, 2707.30, 2707.40 and 2707.60, the terms "benzole", "toluole", "xylole", "naphthalene" and "phenols" apply to products which contain more than 50% by weight of benzene, toluene, xylene, naphthalene or phenols, respectively.



Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.					
2701.11.00		-Coal, whether or not pulverised, but not agglomerated:Anthracite		Free	Free	55.12¢	Free
	30	Screenings or dust	tonne			/tonne	
2701.12.00	10	Bituminous coalHigh volatile		Free	Free	82.67¢ /tonne	Free
2701.19.00	30	DustOther coal	tonne	Free	Free	82.67¢ /tonne	Free
2701.20.00	00	-Briquettes, ovoids and similar solid fuels manufactured from coal	tonne	Free	Free	82.67¢ /tonne	Free
27.02		Lignite, whether or not agglomerated, excluding jet.					
2702 . 10 . 00	00	-Lignite, whether or not pulverised, but not agglomerated	tonne	Free	Free	82.67¢ /tonne	Free
2702.20.00	00	-Agglomerated lignite	tonne	Free	Free	82.67¢ /tonne	Free
27.03							
2703.00.00	00	Peat (including peat litter), whether or not agglomerated	tonne	10.2%	10.2%	25%	6.5%
27.04							
2704.00.00	10 20 30 90	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbonBriquettes	tonne tonne tonne tonne	Free	Free	Free	Free
27.05							
2705.00.00	00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	kg	10.2%	10.2%	25%	6.5%
27.06							
2706.00.00	00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	kg	Free	Free	Free	Free

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

PAGE 27- 4

Converted to the Harmonized System

Item	ss	Description of Goods	Of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
27.07		Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.					
2707.10.00	00	-Benzole	kg	10%	12.5%	25%	8%
2707.20.00	00	~Toluole	kg	10%	12.5%	25%	8%
2707.30.00	00	-Xylole	kg	10%	12.5%	25%	8%
2707.40.00	00	-Naphthalene	litre	10%	12.5%	25%	8%
2707.50.00	10	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	litre litre	10%	12.5%	25%	8%
2707.60.00	00	~Phenols	litre	10%	12.5%	25%	8%
2707.91 00 2707.99.00	10	-Other:Creosote oilsOtherOther.	litre litre litre	10% 10%	12.5% 12.5%	25% 25%	8% 8%
27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.					
2708.10.00	00	-Pitch	kg	Free	Free	Free	Free
2708.20.00	00	-Pitch coke	kg	Free	Free	Free	Free
27.09							
2709.00.10 2709.00.10	20	0.8498 (35' A.P.I.) but not heavier than 0.9042 (25' A.P.I.). Of a relative density at 15.6°C heavier than 0.9042 (25' A.P.I.). Other	m ³	Free 72.6¢/m³	Free \$1.10/m ²	Free \$2.20/m³	-
	31	but lighter than 0.8156 (42.0° A.P.I.)	. m '				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
27.10			1 1				
2710.00		Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents					The state of the s
2710.00.10	00	White oils	litre	8% 11.3%	8% 11.3%	20% 25%	5% 7.5%
2710.00.30	00	greases	kg	12.5% Free	12.5% Free	20% Free	8%
	11 12 19 20 30	Kerosene	litre litre litre litre litre				
	41 49 51 52	Aviation turbine fuel kerosene typeOtherOther fuel oil:No. 2 gradeResidual No. 6 grade	litre litre litre				
	61 69 70	OtherWhite spirits:Painters naphthaOtherRefinery feedstocks	litre litre litre litre litre				
7.11		Petroleum gases and other gaseous hydrocarbons.					
711.11.00	10	-Liquefied:Natural gasWethaneOtherPropane	litre litre	10%	12.5%	25%	8%
711.12.10 711.12.90	00		litre litre litre	10% Free 10%	12.5% Free 12.5%	25% 25% 25%	8% Free 8%
711.19		butadieneOtherWhen in containers ready for use	kg	10%	12.5%	25%	8%
	90	Ethane gas (less than 95% pure)	litre	10%	12.5%	25%	8%
		Other	litre	Free	Free	Free	-
711.21.00		Natural gas	10°m°	Free Free	Free Free	Free Free	Free
7.12		Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.					
712.10.00	00	-Petroleum jelly	ka	11.3%	11.3%	25%	7.5%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
712.20		-Paraffin wax containing by weight less		1			
712 20 10	00	than 0.75% of oilFor use in the manufacture of candles	kg	Free	Free	25%	-
712.20.10	00	Other	kg	10.2%	10.2%	25%	6.5%
712.90		-Other	ka	Free	Free	10%	_
712.90.10		Lignite (Montan) wax	kg	10.2%	10.2%	25%	6.5%
712.90.90		Other	1.0	5%	5.5%	10%	-
		Crude paraffin wax	kg kg				
27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.					
		-Petroleum coke:					
2713.11.00	00	Not calcined	tonne	Free Free	Free	Free	-
						10%	Free
2713.20.00	00	-Petroleum bitumen	kg	Free	6.8%	10%	Free
2713.90.00		-Other residues of petroleum oils or of oils obtained from bituminous minerals.		Free	Free	Free	-
	10	Of a kind used in the manufacture					
	90	of carbon black					
27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.					
2714.10.00	00	-Bituminous or oil shale and tar sands	kg	10.2%	10.2%	25%	6.5%
2714.90		-Other			Free	10%	_
		Gilsonite		Free	6.8%	10%	Free
27.15							
2715.00		Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).					
2715.00.10	00	Asphaltum oil of a kind used for				5	C
2715.00.20	00	paving purposes		Free	Free	Free	Free
	1	bituminous mastics		9.2% Free	9.2%	25% 10%	6% Free
27.16							
		and the second (antique)	841/75	10.2%	10.2%	25%	6.5%
2716.00.00	000	Electrical energy (optional heading)	· MWT	10.2%	1 10.2%	2.570	1 0.07

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES



Section VI

Products of the Chemical or Allied Industries

There are three general Notes concerning the classification of goods under Section VI and the only change recommended by the Board is to add the word 'Legal' to the heading.

The Board received several submissions which presented general observations regarding Section VI in addition to specific comments respecting individual HS items. The major submission was presented by the Canadian Chemical Producers' Association (CCPA). The Association stated that it had participated actively in Tariff Board Reference No. 120 which had converted the Canadian chemical tariff to the Brussels Tariff Nomenclature (BTN) and that this earlier change had greatly simplified the present conversion to the HS. The CCPA, while complimenting the government on the quality of the draft Schedule for Section VI, wished to ensure that the product coverage of present 'end-use' items is retained in the proposed Supplementary Annex. Submissions expressing general support for Section VI of the proposed Schedule or for the views presented by the CCPA were received from The Chemical Institute of Canada, Roussel Canada Inc. and Imperial Oil Limited.

The Board agrees with the CCPA that, in many instances, any attempt to define the applicability of particular Annex items covering "materials", etc., by including the HS numbers may be undesirable. Even if it were possible to identify all the materials currently used in today's manufacturing processes, such a definitive listing of HS items eligible for concessionary rates could impede technological changes and improvements in the future. The Board recommends, therefore, that as a general rule the Supplementary Annex Nomenclature should continue to reflect the nomenclature of the present tariff items. The Board recognizes, however, that in some cases the present concessionary items are designed to restrict the eligibility for concessionary rates to specific goods. Where such specific goods can be identified clearly in the HS Schedule, the Board will recommend that the HS numbers be incorporated in the Nomenclature of the Supplementary Annex.

The CCPA also presented a modified numbering system which they suggested would provide for greater flexibility for the introduction of tariff rate changes in the future. The Board recognizes that the CCPA's proposal for renumbering certain HS items would be necessary if there were to be rate changes in the future for some of the goods covered by the proposed HS items. The Board is of the opinion, however, that the HS is sufficiently flexible to permit such future changes as required and that to introduce additional numbers at this time would complicate the Schedule unnecessarily. Therefore, the Board does not recommend such general renumbering at present.

The Board received submissions from Imperial Oil Limited, Shell Canada Limited and Bayer (Canada) Inc. which addressed several general and specific problems in the HS Schedule. On reviewing these problems the Board found that they all related to current tariff items which will be assigned either to the Supplementary Annex or the Temporary Item Annex and their dutiable status will be maintained regardless of possible rate changes in the HS itself. Therefore, the Board does not recommend any changes to the HS for these goods.

Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Legal Notes.

- i. (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
 - (b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
- Subject to Note I above, goods classifiable in heading Nos. 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.



Section VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

- I. (a) Goods (other than radioactive ores) answering to a description in heading No. 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.
 - (b) Subject to paragraph (a) above, goods answering to a description in heading No. 28.43 or 28.46 are to be classified in those headings and in no other heading of this Section.
- 2. Subject to Note 1 above, goods classifiable in heading Nos. 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.
- 3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.



REPORTS FOR

CHAPTERS 28 TO 38



CHAPTER 28

Inorganic Chemicals; Organic or Inorganic Compounds of Precious Metals, of Rare-Earth Metals, of Radioactive Elements or of Isotopes

A. Introduction

Proposed Chapter 28 incorporates, in whole or in part, 218 items of the Customs Tariff as listed below:

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20620-1 Materials ... for the manufacture of ... (biological products)
20625-1 Dextrose (glucose) solutions and levulose (fructose) solutions ...
21950-1 Chemicals ... use in the manufacture of animal or poultry feeds
31610-1 Metallic elements and tungstic acid ...
34705-1 Materials ... (for) compounds of the tungsten carbide type ...
*37520-1 Barium-calcium complex ... manufacture of iron or steel ...
40924-1 ... Sodium metabisulphite ...
43877-1 Materials ... use in the manufacture of ... (motor vehicles)
44200-1 Articles and materials ... manufacture ... (agricultural equipment)
         Transistors and other semiconductor devices; parts thereof ...:
44544-1 Other than the following (See 44544-2)
44550-1 ... Powdered iron and ferrite cores and other shapes ...
*46510-1 Radioisotope activated self-luminous standards for calibration ...
46600-1 Iron sand and iron or steel shot ... and dry putty ...
47900-1 Materials and articles for use exclusively ...
49205-1 Drilling mud and additives ... drilling for oil, natural gas ...
49220-1 Materials for use in ... (drilling and mining industries)
51102-1 Articles and materials for use in the manufacture of golf balls
*62100-1 Bases or salts of thorium or of cerium ...
*67100-1 Artificial abrasive grains ... crushed or ground
68120-1 Uranium depleted in U 235, in the form of pigs, ingots ...
82900-1 Tungsten carbide ...
84900-1 Goods which enter into the cost of manufacture of fertilizers ...
         Materials for use in ... manufacturing the products of ... 93811 ...:
85001-1 Other than the following (See 85002-1)
85100-1 Materials for use in the manufacture of synthetic rubber
85600-1 Pigments ... use in coating, colouring or printing of textiles
85 700-1 Chemicals for use in the manufacture of steroid derivatives
*85900-1 Lithium carbonate ... use in the manufacture of aluminum
86000-1 Materials ... use only as catalysts in the refining of petroleum
86100-1 Finely divided precious metals ... manufacture of glassware ...
86400-1 Alkyl thiols ... antimony oxide ... manufacture of ABS resins ...
87260-1 Chemical blowing agents ... in the manufacture of cellular rubber ...
87290-1 ... chemicals ... in the manufacture of goods ... heading 93708 ...
89905-1 Chemical and biological preparations ... use in medical diagnosis ...
         Halogens (fluorine, chlorine, bromine and iodine):
*92801-1 Other than the following
*92801-2 Bromine
*92801-3 Iodine. crude
*92801-4 Iodine, other than crude
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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*92802-1 Sulphur, sublimed or precipitated; colloidal sulphur
*92803-1 Carbon, n.o.p., including carbon black ...
         Hydrogen, rare gases and other non-metals:
*92804-1 Other than the following
*92804-2 Helium
*92804-3 Phosphorous
*92804-4 Selenium
*92804-5 Tellurium
*92804-6 Arsenic for use in the manufacture of lead alloys
         Alkali, alkaline-earth and rare earth metals ...:
*92805-1 Other than the following
*92805-2
         Mercury
*92805-3 Sodium
         Hydrochloric acid ... chlorosulphonic acid:
*92806-1 Hydrochloric acid, including anhydrous hydrogen chloride
*92806-2 Chlorosulphonic acid
*92807-1 Sulphur dioxide
*92808-1 Sulphuric acid; oleum
*92809-1 Nitric acid: sulphonitric acids
*92810-1 Phosphorus pentoxide and phosphoric acids ...
         Arsenic trioxide, arsenic pentoxide and acids of arsenic:
*92811-1 Other than the following
*92811-2 Arsenic pentoxide
*92811-3 Arsenic trioxide
         Boric oxide and boric acid:
*92812-1 Boric oxide
*92812-2 Boric acid
         Other inorganic acids and oxygen compounds of non-metals ...:
 92813-1 Other than the following
*92813-2 Fluorosilicic acid
*92813-3 Sulphamic acid
*92813-4 Sulphur trioxide
*92813-5 Hydrofluoric acid
*92813-6 Fluoroboric acid
*92813-7 Silica gel for use in the production of beer
         Halides. oxyhalides and other halogen compounds ...:
*92814-1 Other than the following
*92814-2 Phosphorus oxychloride
*92814-3 Phosphorus pentachloride
*92814-4 Phosphorus trichloride
*92814-5 Other halogen compounds of phosphorus
*92814-6 Sulphur hexafluoride
          Sulphides of non-metals; phosphorus trisulphide:
*92815-1 Other than the following
*92815-2 Phosphorus pentasulphide
*92815-3 Other sulphides of phosphorus ...
*92815-4 Silicon sulphide
*92815-5 Phosphorus sesquisulphide
*92816-1 Ammonia, anhydrous or in aqueous solution
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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Sodium hydroxide ... peroxides of sodium or potassium:
*92817-1 Potassium hydroxide ...
*92817-2 Potassium peroxide
*92817-3 Sodium hydroxide ...
*92817-4 Sodium peroxide
         Oxides, hydroxides and peroxides of strontium or barium ...:
*92818-1 Other than the following (See 92818-2)
         Zinc oxide and zinc peroxide:
*92819-1 Zinc oxide
*92819-2 Zinc peroxide
*92820-1 Aluminum oxide and hydroxide; artificial corundum
*92821-1 Chromium oxides and hydroxides
*92821-2 Chromium trioxide
*92822-1 Manganese oxides
         Iron oxides and hydroxides; earth colours ...:
*92823-1 Other than the following
*92823-2 Iron oxide ... in the manufacture of magnetic recording tape
        Cobalt oxides and cobalt hydroxides:
*92824-1 Cobalt hydroxides
*92824-2 Cobalt oxides
*92825-1 Titanium oxides
*92826-1 Tin oxides (stannous oxide and stannic oxide)
        Lead oxides; red lead and orange lead:
*92827-1 Other than the following
*92827-2 Red lead and orange lead
         Hydrazine and hydroxylamine and their inorganic salts ...:
*92828-1 Other than the following
*92828-2 Antimony oxides
*92828-3 Zirconium oxide
*92828-4 Mercuric oxide for ... dry-cell, primary batteries
*92828-5 Molybdenum trioxide ... of hydro-treating catalysts
*92828-6 Zirconium oxide for use in polishing ... eyeglass lenses
*92828-7 Molybdenum oxides, nickelous oxides ...
*92828-8 Hydrazine hydrate
        Fluorides; fluorosilicates; fluoroborates ...:
*92829-1 Other than the following
*92829-2 Sodium fluoroaluminate (synthetic cryolite)
*92829-3 Aluminum fluoride
         Cupric fluoroborate, lead fluoroborate ...
*92829-4
         Chlorides and oxychlorides:
*92830-1 Other than the following
*92830-2 Aluminum chloride
*92830-3 Antimony chlorides and oxychlorides
*92830-4 Stannous chloride
*92830-5 Barium chloride, technical grade ...
*92830-6 Zinc ammonium chloride ...
*92830-7 Titanium tetrachloride
         Chlorites and hypochlorites:
*92831-1 Other than the following
*92831-2 Calcium hypochlorite
*92831-3 Sodium hypochlorite
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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Chlorates and perchlorates:
*92832-1 Other than the following
*92832-2 Sodium chlorate
*92832-3 Potassium chlorate ... manufacture of matches
*92833-1 Bromides, oxybromides, bromates and perbromates ...
         Iodides. oxviodides, iodates and periodates:
*92834-1 Other than the following
         Calcium iodate, manganese iodide, potassium iodide ...
*92834-2
         Sulphides: polysulphides:
*92835-1 Other than the following
*92835-2 Sodium sulphide
*92835-3 Sodium hydrogen sulphide
         Dithionites ... sulphoxylates:
*92836-1 Other than the following
*92836-2 Sodium dithionite
*92836-3 Sodium formaldehyde sulphoxylate
*92836-4 Zinc dithionite
*92836-5 Zinc formaldehyde sulphoxylate
         Sulphites and thiosulphates:
*92837-1 Other than the following
         Sodium bisulphite (sodium hydrogen sulphite)
*92837-2
*92837-3 Sodium metabisulphite
*92837-4 Sodium sulphite, neutral
*92837-5 Sodium metabisulphite for use in ... acrylic staple fibre ...
*92837-6 Sodium thiosulphate
         Sulphates (including alums) and persulphates:
*92838-1 Other than the following
*92838-2
         Aluminum ammonium sulphate, not calcined
*92838-3 Aluminum potassium sulphate, not calcined
*92838-4 Aluminum sodium sulphate, not calcined
*92838-5 Aluminum sulphate, basic or normal
*92838-6 Barium sulphate
*92838-7 Calcium sulphate
*92838-8 Chromium potassium sulphate
*92838-9 Chromium sulphate, basic
*92838-10 Cupric sulphate
*92838-11 Ferrous sulphate, other than exsiccated U.S.P.
*92838-13 Sodium sulphate, acid (sodium hydrogen sulphate)
*92838-14 Magnesium sulphate, technical grade
         Nitrites and nitrates:
*92839-1 Other than the following
*92839-2
         Potassium nitrate
*92839-4
         Sodium nitrite
*92839-5 Strontium nitrate
          Phosphites, hypophosphites and phosphates:
*92840-1 Other than the following
*92840-2
         Di-calcium phosphate
         Arsenites and arsenates:
*92841-1 Other than the following
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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*92841-2
          Sodium arsenates
*92841-3 Sodium arsenite
         Carbonates and percarbonates ...:
*92842-1 Other than the following
*92842-2 Potassium carbonate
*92842-3 Sodium bicarbonate
*92842-4 Strontium carbonate ...
*92842-5 Barium ... bismuth ... and copper carbonate(s)
         Cvanides and complex cvanides:
*92843-1 Other than the following
*92843-2 Calcium cyanide
*92843-3 Potassium cyanide
*92843-4 Sodium cyanide
*92843-5 Sodium ferricyanide
*92843-6 Sodium ferrocyanide
*92844-1 Fulminates, cyanates and thiocyanates
         Silicates: commercial sodium and potassium silicates:
         Other than the following
*92845-1
*92845-2 Calcium silicates
*92845-3 Sodium silicates
*92845-4 Zirconium silicate
*92845-5 Potassium silicate
        Borates and perborates:
*92846-1 Other than the following
*92846-2 Sodium tetraborate
*92846-3 Potassium tetraborate
         Salts of metallic acids (for example, chromates ...):
*92847-1 Other than the following
*92847-2 Sodium dichromate
*92847-3 Sodium stannate
*92847-4 Sodium dichromate for use in Canadian manufactures
*92847-5 Potassium stannate and sodium aluminate
*92847-6 Potassium dichromate
         Other salts and peroxysalts of inorganic acids ...:
*92848-1 Other than the following
*92848-2 Ammonium nickel sulphate; ammonium zinc chloride ...
*92848-3 Sodium selenite
*92849-1 Colloidal precious metals; amalgams of precious metals ...
 92850-l Fissile chemical elements and isotopes ...
*92851-1 Isotopes and their compounds ...
          Compounds ... of thorium, of uranium depleted in U 235 ...:
*92852-1 Other than the following
*92852-2 Uranium hexafluoride and uranium tetrafluoride ...
*92852-3 Cerium oxide for use in polishing ... eyeglass lenses
*92852-4 Compounds ... of thorium
*92852-5 Yttrium oxide
*92852-6 Rare earth chlorides ...
*92853-1 Liquid air ... compressed air
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

*92854-1 Hydrogen peroxide (including ... urea peroxide) *92854-2 Hydrogen peroxide ... not less than 70% ... Phosphides: 92855-1 Other than the following (See 92855-2) Carbides (for example, silicon carbide ...): *92856-1 Other than the following *92856-2 Artificial abrasive grains, crushed or ground *92856-3 Calcium carbide Hydrides, nitrides and azides, silicides and borides: *92857-1 Other than the following *92857-2 Artificial abrasive grains, crushed or ground *92857-3 Sodium azide Other inorganic compounds ... amalgams ...: *92858-1 Other than the following 92858-2 Calcium cyanamide ... more than 25% ... of nitrogen *92858-3 Cyanogen bromide 93100-1 Fertilizers, formulated; goods for use as fertilizers ... The following, when not for use as fertilizers: *93102-5 Calcium nitrate ... dry state, not more than 16% ... nitrogen 93105-1 Ammonium phosphates ... dry state, not less than 6 mg ... Chemicals ... for use as disinfectants, insecticides ...: 93811-1 Other than the following (See 93811-2) Chemical products ... of the chemical or allied industries ...: 93819-1 Other than the following 93819-23 Materials, containing not less than 90% ... boric acid ...

B. The Board's Analysis and Recommendations

Only Bayer (Canada) Inc. made a specific submission regarding Chapter 28. Bayer noted that "chromium trioxide", which is not made in Canada, is classified under subheading 2819.10 with a proposed MFN rate of 12.5% and asked that the rate be reduced to Free. The Board notes that "chromium trioxide" is presently imported under tariff item 92821-2 with a temporary rate reduction to Free. Since it is understood that the temporary rate reductions will be continued following introduction of the HS, the Board does not recommend any change in the proposed rate of duty for subheading 2819.10.

The Board's analysis of the proposed rates of duty for Chapter 28 did not reveal any rate changes which meet the Board's criteria for rate restoration.

The Board recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 1 replace "their" with "the" and add "s" to "require".

In the English text of Legal Note l(b) and l(c) add "The" at the beginning of both phrases.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

In the English text of Legal Note 1(c), line 4, delete "a" following "for".

In the English text of Legal Note 3(c) delete the comma following "4"

In the French text of Legal Note 4, line 2, replace "de" with "du".

In the French text of Legal Note 6(d), line 3, delete "à" following "excédant".

In the French text of Legal Note 6(e), line 1, delete "de" following "éléments" and add "s" to "combustible".

In the English text, first line of the paragraph following Legal Note 6(f), add "s" to "purpose" and delete "s" from "headings".

Delete the Supplementary Note and insert the sub-Chapter titles in the Schedule proper.

TABLE 28.1

The Board's Nomenclature Recommendations

HC Code	Description of Goods	Reasons for Changes
HS Code	Description of Goods	0110118
28.01	Fluorine, chlorine, bromine and iodine Fluor, chlore, brome et iode	2
2801.10.00.10	New classIn steel cylinders En bouteilles en acier	5
2801.10.00.90	New classOther	5
2801.20.00.10	Delete this class	5
2801.20.00.90	Delete this class	5
2804.29.00.00	Helium, neon, krypton and xenon Hélium, néon, krypton et xénon	3
2804.29.00.10	Delete this class	5
2804.29.00.90	Delete this class	5
2804.69.00.00	Containing by weight less than 99.99 % of silicon	3

HS Code	Description of Goods	Reasons for Changes
IID COCC	Dodor I postoni o si dovido	
2805.19.00.00	Lithium, potassium, rubidium and caesium Lithium, potassium, rubidium et césium	3
2805.30.00.10	Delete this class	5
2805.30.00.20	Delete this class	5
2806.10.00.10	New classAnhydrous	5
2806.10.00.90	New classOther	5
2807.00.00.10	New classSulphuric acid	5
2807.00.00.20	New classOleum	5
2811.19.90.00	Other inorganic acids	3
2811.19.90.10	New classHydrogen sulphide	5
2811.19.90.90	New classOther	5
2811.29	Other inorganic oxygen compounds of non- metals	3
2811.29.90	Other compounds	3
2812.10	Delete "s" from "chlorures"	4
2812.10.10.90	Renumber 2812.10.10.20Phosphorus pentachloride; phosphorus oxychloride	3

HS Code	Description of Goods	Reasons for Changes
2812.10.90	Other chlorides and chloride oxides Autres chlorures et oxychlorures	3
2812.90.00	-Other halides and halide oxides of non-metals Autres halogénures et oxyhalogénures des éléments non métalliques	3
2813.90.00.10	Delete this class	5
2813.90.00.11	Renumber 2813.90.00.10	5
2813.90.00.12	Delete this class	5
2813.90.00.19	Delete this class	5
2813.90.00.20	Delete this class	5
2815.20.00.10	New classSolid	5
2815.20.00.20	New classIn aqueous solution	5
2818.20.00.20	New classActivated alumina	5
2820.90.00.00	-Other manganese oxides	3
2820.90.00.10	New classManganese oxide	5
2820.90.00.90	New classOther	5
2822.00.00.30	Commercial cobalt oxides (consisting of two or more cobalt oxides) Oxydes de cobalt du commerce (composés de deux ou plusieurs oxydes de cobalt)	4
2824.90.00.00	-Other lead oxides	3

HS Code	Description of Goods	Reasons for Changes
2825.90	-Other inorganic bases; other metal oxides, hydroxides and peroxides	3
2825.90.10	Oxydes d'étain; oxydes de mercure	5
2825.90.10.20	Oxydes de mercure	5
2825.90.90	Other inorganic bases; other metal oxides, hydroxides and peroxides	3
2826.19.00	Other fluorides	3
2826.19.00.10	Potassium fluoride	5
2826.90.00	-Other fluorosilicates, fluoroaluminates and complex fluorine salts	3
2827.20.00.20	Change unit of measure to "kg dry"Calcium chloride, liquid	4
2827.33.00.10	New classFerrous chloride	5
2827.33.00.20	New classFerric chloride	5
2827.38.10.00	Barium chloride for use in reducing the level of radium in the liquid effluent from uranium production	2
2827.38.90.00	Other barium chlorides	3
2827.39.00	Other chlorides	3

HS Code	Description of Goods	Reasons for Changes
2827.39.00.10	Delete this class	5
2827.39.00.20	Renumber 2827.39.00.10	5
2827.39.00.30	Renumber 2827.39.00.20	
2827.49.00	Other chloride oxides and hydroxides Autres oxychlorures et hydroxychlorures	3
2827.49.00.10	Delete this class	5
2827.49.00.20	Renumber 2827.49.00.10	5
2827.59.00.00	Other bromides and bromide oxides Autres bromures et oxybromures	3
2827.59.00.10	New classBromide oxides	5
2827.59.00.20	New classAmmonium bromide	5
2827.59.00.30	New classCalcium bromide	5
2827.59.00.90	New classOther bromides	5
2827.60.00.10	Delete statistical classes from 2827.60.00.10 to 2827.60.00.90	5
2828.90	-Other hypochlorites; chlorites; hypobromites Autres hypochlorites; chlorites; hypobromites	3
2828.90.90	Other hypochlorites; chlorites; hypo- bromites	3
2828.90.90.20	New classLithium hypochlorite	5
2829.19.00	Other chlorates	3

HS Code	Description of Goods	for Changes
0000 00		
2829.90	-Perchlorates; bromates and perbromates; iodates and periodates	3
2830.30.00.00	Cadmium sulphide	2
2830.90.00	-Other sulphides and polysulphides Autres sulfures et polysulfures	3
2830.90.00.20	New classMolybdenum disulphide	5
2831.90.00.00	-Other dithionites and sulphoxylates Autres dithionites et sulfoxylates	3
2832.10.00.20	Disodium disulphite (sodium meta- bisulphite)	5
2832.10.00.30	New classSodium sulphite	4
2832.30.90	Other thiosulphates	3
2833.19	Other sodium sulphates	3
2833.22.90.00	Other aluminum sulphates	3
2833.23.90.00	Other chromium sulphates	3
2833.25.90.00	Other copper sulphates	3
2833.29.00	Other sulphates	3
2833.29.00.10	Delete this class	5
2833.29.00.20	Delete this class	5
2833.29.00.30	Renumber 2833.29.00.10	5

		Reasons
HS Code	Description of Goods	Changes
2833.29.00.40	Renumber 2833.29.00.20	5
2833.29.00.50	Renumber 2833.29.00.30	5
2833.29.00.60	Renumber 2833.29.00.40	5
2833.29.00.70	Renumber 2833.29.00.50	5
2833.30.00.20	Delete this class	5
2833.30.00.30	Renumber 2833.30.00.20	5
2833.30.00.40	Renumber 2833.30.00.30	5
2833.30.00.90	Other alums	3
2833.40.00.90	Other peroxosulphates (persulphates) Autres peroxosulfates (persulfates)	3
2834.29	Other nitrates	3
2834.29.90	Other nitrates	3
2834.29.90.10	Calcium nitrate containing, in the dry state, more than 16 % by weight of nitrogen	2
2835.26.00.90	New classOther calcium phosphates	5
2835.29.00	Other phosphates	3
2835.29.00.10	Delete this class	5
2835.29.00.20	Renumber 2835.29.00.10	5
2835.39.00	Other polyphosphates	3
2835.39.00.19	Other sodium polyphosphates Autres polyphosphates de sodium	3

HS Code	Description of Goods	for Change
2836.10.00.20 New classAmmonium bic Bicarbonate 2836.40.00.20 New classPotassium bi Bicarbonate 2836.90 -Other carbonates bonates) Autres carbonate bonates) 2836.99.00Other carbonate bonates) Autres carbonate bonates) 2836.99.00 New classSodium sesquicarbon Peroxocarbon Peroxocarbon Autres carbo 2836.99.00.90Other carbon Autres carbo 2837.11.00.10 New classSodium cyani Cyanures de 2837.11.00.20 New classSodium cyani Cyanures de 2837.19.00Other cyanides Autres cyanures 2837.20.00.90	New classAmmonium bicarbonate	5
2836.40.00.20	New classPotassium bicarbonate	5
2836.90	-Other carbonates; peroxocarbonates (percarbonates)	3
2836.99.00	Other carbonates; peroxocarbonates (percarbonates)	3
2836.99.00.40	New classSodium sesquicarbonate	5
2836.99.00.50	New classPeroxocarbonates (percarbonates) Peroxocarbonates (percarbonates)	5
2836.99.00.90	Other carbonates	3
2837.11.00.10	New classSodium cyanides	5
2837.11.00.20	New classSodium cyanide oxides	5
2837.19.00	Other cyanides and cyanide oxides Autres cyanures et oxycyanures	3
2837.20.00.90	Other complex cyanides	3
2839.19.00.00	Other sodium silicates	3
2839.90.00	-Other silicates	3

		for
HS Code	Description of Goods	Changes
2840.20.00.10	Delete this class	4
2840.20.00.90	Delete this class	4
2841.10.90	Other aluminates	3
2841.90.00	-Other salts of oxometallic or peroxometallic acids	3
2841.90.00.10	Delete this class	- Ц
2841.90.00.20	Delete this class	4
2841.90.00.30	Renumber 2841.90.00.10	4
2841.90.00.40	Description of Goods 0.20.00.10 Delete this class 0.20.00.90 Delete this class 0.20.00.90 Delete this class 0.10.90Other aluminates	4
2842.90	Autres sels des acides ou peroxoacides inor-	3
2842.90.10	sodium arsenite; sodium selenate; ammonium nickel sulphate; sodium selenite Arsénates de sodium; chlorure d'ammonium et de zinc; arsénite de sodium; sélénate de sodium; sulfate double d'ammonium et de	2
2842.90.90		3
2843.29.00.00		3
2843.30.00.90		3
2844.10.00.10	Delete this class	4
2844.10.00.11	Renumber 2844.10.00.10	4

HS Code	Description of Goods	for Changes
2844.10.00.19	Renumber 2844.10.00.20Natural uranium and other compounds thereof	4
2844.10.00.90	Delete this class	4
2844.40.00.10	Delete this class	5
2844.40.00.20	Renumber 2844.40.00.10	5
2845.90.00	-Other isotopes and their compounds Autres isotopes et leurs composés	3
2846.90.00	-Other compounds	3
2846.90.00.10	Delete this class	5
2846.90.00.20	Delete this class	5
2846.90.00.21	Renumber 2846.90.00.10	3
2846.90.00.29	Renumber 2846.90.00.20Other compounds of rare-earth metals Autres composés des métaux des terres rares	3
2847.00.00.10	Not solidified with urea	4
2847.00.00.90	Renumber 2847.00.00.20Solidified with urea (urea hydrogen peroxide)	3
2849.90.00	-Other carbides	3
2850.00.00.10	Delete this class	5
2850.00.00.20	Renumber 2850.00.00.10	5
2850.00.00.30	Renumber 2850.00.00.20	5
2850.00.00.31	Renumber 2850.00.00.21	5

HS Code	Description of Goods	Reasons for Changes
2850.00.00.39	Renumber 2850.00.00.29Other nitrides	5
2850.00.00.40	Renumber 2850.00.00.30	5
2850.00.00.50	Renumber 2850.00.00.40	5
2850.00.00.60	Renumber 2850.00.00.50	5
2851.00.00.10	Delete this class	5
2851.00.00.20	Delete this class	5
2851.00.00.90	Delete this class	5



Chapter 28

INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Legal Notes.

- I. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather than for general use.
- 2. In addition to dithionites and sulphoxylates, stabilized with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in heading Nos. 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);
 - (b) Halide oxides of carbon (heading No. 28.12);
 - (c) Carbon disulphide (heading No. 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
- . Subject to the provisions of Note I to Section VI, this Chapter does not cover:
 - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading No. 32.06;

- (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.23; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (heading Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
- (g) The metals, whether or not pure, or metal alloys of Section XV; or
- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).
- 4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metallic acid of sub-Chapter IV are to be classified in heading No. 28.II.
- 5. Headings Nos. 28.26 to 28.42 apply only to metallic or ammonium saits or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.

- 6. Heading No. 28.44 applies only to:
 - (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artifical radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 microcurie per gram;
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

The term "isotope", for the purposes of this Note and of the wording of heading Nos. 28.44 and 28.45, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- Heading No. 28.48 includes copper phosphide (phosphor copper) containing more than 15 \$ by weight of phosphorus.
- 8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS (In accordance with the Harmonized System)

Code		Unit		Tariffs			
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
	SUB-CHAPTER ICHEMICAL ELEMENTS						
28.01	Fluorine, chlorine, bromine and lodine.						
2801.10.00.	-Chlorine	kg kg	Free	Free	25%	Free	
2801.20.00.00	-lodine	kg	Free	Free	Free	Free	
2801.30.00.	-Fluorine; bromine	kg kg	Free	Free	25%	Free	
28.02 2802.00.00.	Sulphur, sublimed or precipitated; colloidal sulphur		Free	Free	Free	Free	
10 20	Sublimed or precipitated	kg kg					
28.03 2803.00.00.	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	kg kg	Free	Free	Free	Free	
28.04	Hydrogen, rare gases and other non-metals.						
2804.10.00.00	-Hydrogen	kg ·	9.2%	9.2%	25%	6%	
2804.21.00.00 2804.29.00.00	-Rare gasesArgon	kg kg	9.2%	9.2%	25 % 25 %	6% 6%	
2804.30.00.00	-Nitrogen	kg	9.2%	9.2%	25%	6%	
2804.40.00.00	-Oxygen	kg	9.2%	9.2%	25%	6%	
2804.50.00. 10 20	-Boron; tellurlumBoron	kg kg	5%	9.2%	15%	5%	
2804.61.00.00	-SiliconContaining by weight not less than 99,99 % of silicon	kg kg	9.2%	9.2%	25% 25%	6% 6%	
2804.70.00.00	-Phosphorus	kg	Free	5%	25%	Free	
2804.80.00.00	-Arsenic	kg	9.2%	9.2%	25%	6%	
2804.90.00.00	-Selenium	kg	5%	9.2%	15%	5%	

Code		Unit		Tan	ffs		_
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
28.05	Alkali or alkaline—earth metals; rare—earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.						
2805.11.00.00 2805.19.00.00	-Alkall metalsSodlum	kg kg	Free 9.2%	Free 9.2%	Free 25%	Free 6%	
2805.21.00.00 2805.22.00.00	-Alkaline-earth metalsCalcium	1 .	9.2%	9.2% 9.2%	25% 25%	6% 6%	
2805.30.00.00	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed .	kg	10%	12.5%	25%	8%	
2805.40.00.00	-Mercury	kg	Free	Free	Free	Free	
	SUB-CHAPTER IIINORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS						
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.						
2806.10.00. 10 90	-Hydrogen chloride (hydrochloric acid)	, Kg	Free	Free	25%	Free	
2806.20.00.00	-Chlorosulphuric acid	. kg	Free	Free	Free	Free	
28.07 2807.00.00.	Sulphuric acid; oleum		Free	Free	25%	Free	
10 20	Sulphuric acid						
28.08 2808.00.00.	Nitric acid; sulphonitric acids		Free	Free	25%	Free	
10 20	Nitric acid	. kg					
28.09	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.						
2809.10.00.00	-Diphosphorus pentaoxide	. kg	Free	12.5%	25%	Free	
2809.20.00. 10 20 90	Metaphosphoric acids	. kg	Free	12.5%	25%	Free	
28.10 2810.00.00.	Oxides of boron; boric acids		Free	Free	25%	Free	
10							

(In accordance with the Harmonized System)

Description of Goods anic acids and other inorganic ounds of non-metals. ganic acids fluoride (hydrofioric acid) . licic acid; aminosulphonic lphamic acid	kg kg kg kg kg	Free Free IO%	Free Free 12.5%	25% Free 25% 25%	Free Free 8%	* * *
ounds of non-metals. ganic acids fluoride (hydrofioric acid) . licic acid; aminosulphonic lphamic acid) . slilcic acid	kg kg kg kg kg	Free 10%	Free 12.5%	Free 25%	Free 8%	W W W
fluoride (hydrofioric acid). Ilcic acid; aminosulphonic phamic acid)	kg kg kg kg kg	Free 10%	Free 12.5%	Free 25%	Free 8%	* * *
Iphamic acid)	kg kg kg kg kg kg	10%	12.5%	25%	8%	* *
organic acids	kg kg kg kg kg kg	10%	12.5%	25%	8%	*
oxide	kg kg kg					
ed silica	kg kg kg					
lloxide	. kg				The state of the s	
nentaoxide: arsenic		Free	Free	Free	Free	*
; sulphur trioxide c pentaoxide	. kg	Free	Free	25%	Free	
r trioxide	kg kg	10%	12.5%	25%	8%	*
NPTER IIIHALOGEN OR SULPHUR COMPOUNDS OF NON-METALS						
rus trichloride; phosphorus	. kg	Free	Free	Free	Free	
oride		10%	12.5%	25%	8%	*
ide)	. kg					
ides and halide oxides of	kg	10%	12.5%	25%	8%	*
	APTER III.—HALOGEN OR SULPHUR COMPOUNDS OF NON—METALS d halide oxides of non—metals. and chloride oxides us trichloride; phosphorus loride; phosphorus corus pentachloride; phosphorus loride	APTER III.—HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS d halide oxides of non-metals. and chioride oxides us trichioride; phosphorus loride; phosphorus loride; phosphorus loride de	APTER III.—HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS d hallde oxldes of non-metals. and chloride oxldes us trichloride; phosphorus loride; phosphorus loride and chloride oxldes ur dichloride dloxlde uryi chloride) ar dichloride dloxlde uryi chloride oxldes ur dichloride oxldes lide) kg kg lo% kg lo%	APTER III.—HALOGEN OR SULPHUR OMPOUNDS OF NON-METALS d hallde oxides of non-metals. and chioride oxides us trichioride; phosphorus loride; phosphorus loride oxides are dichioride dioxides ur dichioride dioxide uryi chioride) are dichioride oxides uryi chioride by lides and halide oxides (thiony) lide) lides and halide oxides of s lios lios lios lios lios lios lios lios lios	APTER III.—HALOGEN OR SULPHUR Id hallde oxides of non-metals. and chloride oxides us trichloride; phosphorus loride; phosphorus oxychioride norus trichloride; phosphorus loride	APTER III.—HALOGEN OR SULPHUR Id halide oxides of non-metals. and chloride oxides us trichloride; phosphorus loride; phosphorus oxychloride norus trichloride; phosphorus loride

(In accordance with the Harmonized System)

Code	Description of Cooks	Unit of		Tar	lffs		
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.						
2813.10.00.00	-Carbon disulphide	kg	Free	Free	Free	Free	1
2813.90.00. 10 90	-Other Phosphorus pentasulphide Other	kg kg	Free	Free	25%	Free	
	SUB-CHAPTER IVINORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS						
28.14	Ammonia, anhydrous or in aqueous solution.						
2814.10.00.00	-Anhydrous ammonia	kg	Free	Free	25%	Free	
2814.20.00.00	-Ammonia in aqueous solution	kg	Free	Free	25%	Free	
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.					py-manifest interpretation and the second	
2815.11.00.00	-Sodium hydroxide (caustic soda)	kg	Free	Free	25%	Free	
2815.12.00.00	In aqueous solution (soda lye or ilquid soda)		Free	Free	25%	Free	
2815.20.00. 10 20	Solid	kg	Free	Free	20%	Free	
2815.30.00.00	-Peroxides of sodium or potassium	kg	Free	Free	25%	Free	
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.						
2816.10.00. 10 20	-Hydroxide and peroxide of magnesium	kg	Free	Free	25%	Free	
2816.20.00.00	-Oxide, hydroxide and peroxide of strontium	kg	Free	Free	25%	Free	
2816.30.00. 10 20	-Oxide, hydroxide and peroxide of barlum	kg	Free	Free	25%	Free	
28.17 2817.00.00.	Zinc oxide; zinc peroxide		Free	10.5%	25%	Free	
10	Zinc oxide	kg kg					

05	Description of Octob	Un1+		Tar	lffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
28.18	Aluminum oxide (including artificial corundum); aluminum hydroxide.					
2818.10.00.00	-Artificial corundum	kg	Free	Free	Free	Free
2818.20.00. 10 20 90	-Other aluminum oxide	kg kg kg	Free	Free	Free	Free
2818.30.00.00	-Aluminum hydroxide	kg	Free	Free	Free	Free
28.19	Chromium oxides and hydroxides.					
2819.10.00.00	-Chromium trioxide	kg	10%	12.5%	25%	8%
2819.90.00.00	-Other	kg	10%	12.5%	25%	8%
28.20	Manganese oxides.					
2820.10.00.00	-Manganese dioxide	kg	Free	Free	Free	Free
2820.90.00. 10 90	-Other manganese oxlde	kg kg	Free	Free	Free	Free
28,21	iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃ .					
2821.10.00.	-Iron oxides and hydroxides	kg kg	10%	12.5%	25%	8%
2821.20.00.00	-Earth colours	kg	10%	12.5%	25%	8%
28.22 2822.00.00.	Cobalt oxides and hydroxides; commercial cobalt oxides		Free	Free	25%	Free
10 20 30	Cobalt oxides	kg kg kg				
28.23 2823.00.00.	Titanium oxides		Free	10%	25%	Free
	Titanium dioxide	kg kg				

PAGE 28-8

Code	2 141 (2011)	Unit of		Tan	lffs	1	-
Number	Description of Goods	Meas.	BP	MFN	Gen	GP	4
28.24	Lead oxides; red lead and orange lead.						
2824.10.00.00	-Lead monoxide (litharge, massicot)	kg	Free	12.5%	25%	Free	
2824.20.00.00	-Red lead and orange lead	kg	Free	10.5%	25%	Free	
2824.90.00.00	-Other lead oxides	kg	Free	12.5%	25%	Free	*
28.25	Hydrazine and hydroxylamine and their inorganic saits; other inorganic bases; other metal oxides, hydroxides and peroxides.						
2825.10.00. 11 12 19 20	-Hydrazine and hydroxylamine and their inorganic salts	kg kg kg kg	Free	Free	25%	Free	
2825.20.00. 10 20	-Lithium oxide and hydroxide	kg kg	Free	Free	25%	Free	
2825.30.00.00	-Vanadium oxides and hydroxides	kg	Free	Free	25%	Free	
2825.40.00. 10 20	-Nickel oxides and hydroxides	kg kg	Free	Free	.25%	Free	
2825.50.00. 10 20	-Copper oxides and hydroxides	kg kg	Free	Free	25%	Free	
2825.60.00. 10 20	-Germanium oxides and zirconium dioxide	kg kg	Free	Free	25%	Free	
2825.70 2825.70.10.00 2825.70.20.00	-Molybdenum oxides and hydroxidesMolybdenum oxides		IO% Free	12.5% Free	25% 25%	8% Free	
2825.80.00.00	-Antimony oxides	kg	Free	Free	25%	Free	
2825.90 2825.90.10. 10 20	-Other Inorganic bases; other metal oxides, hydroxides and peroxides	kg	Free	12.5%	25%	Free	4
2825.90.90. 10 90	Other Inorganic bases; other metal oxides, hydroxides and peroxidesCadmlum oxide	kg	Free	Free	25%	Free	*

(In accordance with the Harmonized System)

			T			PAGE 28-9	
Code	Description of Goods	Unit of		Tar	lffs		4
Number	Description of coods	Meas.	BP	MFN	Gen	GP	
	SUB-CHAPTER VSALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS						Book and the second
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.						
2826.11.00.	-FluoridesOf ammonium or of sodiumAmmonium bifluorideSodium fluorides	kg kg	10%	12.5%	25%	8%	
2826.12.00.00 2826.19.00.	OtherOt aluminumOther fluorldesOther	kg kg kg kg	Free 10%	Free 12.5%	25%	Free 8%	*
2826.20.00.00	-Fluorosilicates of sodium or of potassium	kg	10%	12.5%	25%	8%	
2826.30.00.00	-Sodium hexafluoroaluminate (synthetic cryolite)	kg	Free	Free	Free	Free	
2826,90.00. 10 20 30 90	-Other fluoroslilcates, fluoroaluminates and complex fluorine saltsParassium fluoroborateStannous fluoroborateFluoroslilcatesOther	kg kg kg kg	10%	12.5%	25%	8%	9
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; lodides and iodide oxides,					AND	and the state of t
2827.10.00.00	-Ammonium chloride	kg	10%	12.5%	25%	8%	
2827.20.00. 10 20	-Calcium chloride	kg kg Dry	10%	12.5%	25%	8%	3
2827.31.00.00 2827.32.00.00 2827.33.00.	-Other chloridesOf magneslum	kg kg kg	10% Free 10%	12.5%	25% 20% 25%	8% Free 8%	,
20 2827.34.00.00 2827.35.00.00 2827.36.00.00	Ferric chloride	kg kg kg kg	10% 10% 10%	12.5%	25% 25% 25%	8% 8% 8%	7
2827.37 2827.37.10.00 2827.37.20.00 2827.38 2827.38.10.00	Of tinStannous chioride	kg kg	Free 10%	Free 12.5%	20% 25%	Free 8%	
2827.38.90.00 2827.39.00. 10 20 90	the level of radium in the liquid effluent from uranium productionOther barium chloridesTitanium tetrachiorideOther chlorideOther chlorideOther chlorideOther chlorideOther	kg kg kg kg kg	Free 10% 10%	Free 12.5% 12.5%	25% 25% 25%	Free 8% 8%	1

(In accordance with the Harmonized System)

Code	Description of Goods	Unit		Tar	iffs	
or Number	Description of Goods	Meas.	BP	MEN	Gen	GP
827.41.00.00 827.49.00. 10 90	Chloride oxides and chloride hydroxidesOf copperOther chloride oxides and hydroxidesAluminum chloride hydroxide	kg kg kg	10%	12.5%	25% 25%	8%
827.51.00. 10 20 827.59.00. 10 20	-Bromides and bromide oxidesBromides of sodium or of potassiumSodium bromidePotassium bromideBromides and bromide oxides	kg kg kg	Free	Free	25% 25%	Free
30 90 827.60.00.00	Calclum bromIde	kg kg kg	10%	12.5%	25%	8%
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.					
2828.10.00. 10 90	-Commercial calcium hypochlorite and other calcium hypochlorites	kg kg	Free	Free	10%	Free
2828.90	-Other hypochlorites; chlorites; hypo- bromites Sodium hypochlorite	kg	9.2%	9.2%	25%	6%
2828.90.90. 10 20 90	Other hypochlorites; chlorites; hypo- bromitesSoflum chloriteLithium hypochloriteOtherOther	kg kg	Free	Free	25%	Free
28.29	Chlorates and perchlorates; bromates and perbromates; lodates and periodates.					
2829.11.00.00 2829.19.00. 10 90	-ChloratesOf sodiumOther chloratesPotasslum chlorate		Free 10%	Free 12.5%	25% 25%	Free 8%
2829.90 2829.90.10.00	-Perchlorates; bromates and perbromates; lodates and perlodatesPerchlorates; calclum lodate; sodlum lodate; potasslum lodate		10%	12.5%	25%	8%
2829.90.90.00	Other	kg	Free	Free	25%	Free
28.30	Sulphides; polysulphides.			100	054	-
2830.10.00. 10 90	Sodium sulphides	kg	Free	10%	25%	Free
2830.20.00.00	-Zinc sulphide	kg	Free	Free	25%	Free
2830.30.00.00	-Cadmium sulphide	kg	Free	Free	25%	Free

(In accordance with the Harmonized System)

Code		Un1+		Tar	iffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
2830.90.00. 10 20 90	-Other sulphides and polysulphides	kg kg kg	Free	Free	25%	Free
8.31	Dithionites and sulphoxylates.					
831.10.00. 10 20	-Of sodium	kg kg	Free	Free	25%	Free
831.90.00.00	-Other dithionites and sulphoxylates	kg	Free	Free	25%	Free
8.32	Sulphites; thiosulphates.					
832.10.00. 10 20	-Sodium sulphitesSodium hydrogen sulphiteDisodium disulphite (sodium metabisulphite)Sodium sulphite	kg kg kg	Free	Free	25%	Free
90	Other -Other sulphites	kg kg	Free	Free	25%	Free
90 832.30 832.30.10.00 832.30.90. 10	Other -ThiosulphatesSodium thiosulphate	kg kg kg	10% Free	12.5% Free	25% 25%	8% Free
8.33	Sulphates; alums; peroxosulphates (persulphates).	N9				
833.11.00.00 833.19 833.19.10.00	-Sodium sulphatesDisodium sulphateOther sodium sulphatesSodium sulphate acid (sodium	kg	9.2%	9.2%	25%	6%
833.19.90.00	hydrogen sulphate)	kg kg	Free 9.2%	Free 9.2%	Free 25%	Free 6%
833.21.00.00	-Other sulphatesOf magneslum	kg	9.2%	9.2%	25%	6%
833.22 833.22.10.00 833.22.90.00 833.23	Of aluminum sulphate, basic or normalOther aluminum sulphates	kg kg	Free 9.2%	Free 9.2%	15% 25%	Free 6%
833.23.10.00 833.23.90.00 833.24.00.00	Ofronium sulphate, basicOther chromium sulphatesOf nickel	kg kg kg	Free 9.2% 9.2%	Free 9.2% 9.2%	10% 25% 25%	Free 6% 6%
833.25.10.00 833.25.90.00 833.26.00.00 833.27.00.00	Cupric sulphateOther copper sulphatesOt zincOt barium	kg kg kg kg	Free 9.2% 9.2% Free	6.8% 9.2% 9.2% 8.5%	15% 25% 25%	Free 6% 6% Free

PAGE 28-12

Code	Description of Goods	Unit of		Tar	iffs		-
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
10	Other sulphatesStannous sulphateCbad sulphateCobalt sulphateManganous sulphateManganous sulphate	kg kg kg kg kg	9.2%	9.2%	25%	6%	***************************************
2833.30.00. 10 20 30 90	-Alums	kg kg kg kg	Free	8.5%	15%	Free	1
2833.40.00. 10 20 30 90	-Peroxosulphates (persulphates)Dlammonlum peroxodlsulphate (ammonlum persulphate)	kg kg kg kg	9.2%	9.2%	25%	6%	
28.34 2834.10.00. 10 90	Nitrites; nitratesNitrites	kg kg	Free	8%	25%	Free	
2834.21.00.00 2834.22.00.00 2834.29 2834.29.10.	-NitratesOf potassiumOf bismuthOther nitratesStrontium nitrate		Free	Free 12.5%	Free 25%	Free 8%	
20 2834,29,90. 10	containing, in the dry state, not more than 16 % by weight of nitrogenStrontium nitrateCalcium nitrateCalcium nitrate containing, in the dry state, more than 16 % by weight of nitrogenOther	kg kg kg	Free	Free	25%	Free 8%	
28.35	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.						
2835.10.00.00	-Phosphinates (hypophosphites) and phosphonates (phosphites)	. kg	10%	12.5%	25%	8%	
2835.21.00.00 2835.22.00. 10 20 2835.23.00.00	-PhosphatesOf trlammonlum	kg kg	10%	12.5%	25% 25% 25%	8% 8%	

(In accordance with the Harmonized System)

Code		Un1†		Tar	ļffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
2835.24.00.	Of potasslum	kg	10%	12.5%	25%	8%	
20 30 30 2835,25,00,00	(dipotasslum phosphate)	kg kg					
2835.26.00.	("dlcalclum phosphate") Other phosphates of calclum Calclum tetrahydrogenbls (orthophosphate)	kg kg	Free 10%	Free 12.5%	25% 25%	Free 8%	
20 90 2835.29.00. 10 90	Tricalcium Bis(orthophosphate)Other calcium phosphatesOther phosphatesFerric phosphate	kg kg kg	10%	12.5%	25%	8%	
2835.31.00.00 2835.39.00.	-PolyphosphatesSodlum triphosphate (sodlum tripolyphosphate)	kg	10%	12.5%	25% 25%	8% 8%	
 12 13 19 90	Sodlum metaphosphate	kg kg kg kg kg					
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.						
2836,10.00.	-Commercial ammonium carbonate and other ammonium carbonatesAmmonium carbonate containing ammonium carbamate (commercial ammonium carbonate)	kg	10%	12.5%	25%	8%	
20 90	Ammonium bicarbonate	kg kg					
2836.20.00.00	-Disodium carbonate	kg	10%	12.5%	25%	8%	
2836.30.00.00	-Sodium hydrogencarbonate (sodium bicarbonate)	kg	Free	10.5%	20%	Free	
2836.40.00. 10 20 90	-Potasslum carbonatesDlpotasslum carbonateOtherOtherOther	kg kg kg	Free	Free	Free	Free	
2836.50.00.00	-Calcium carbonate	kg	10%	12.5%	25%	8%	
2836.60.00.00	-Barium carbonate	kg	Free	Free	25%	Free	
2836.70.00.00	-Lead carbonate	kg	10%	12.5%	25%	8%	
2836.91.00.00 2836.92.00.00 2836.93.00.00	-Other carbonates; peroxocarbonates (percarbonates) -Lithium carbonates -Strontlum carbonate -Blsmuth carbonate	kg kg kg	10% 10% Free	12.5% 12.5% Free	25% 25% 25%	8% 8% Free	

PAGE 28-14

Code	Description of Goods	Unit of		Tai	lffs	
Number		Meas.	BP	MFN	Gen	GP
2836.99.00. 10 20 30 40 50 90	Other carbonates; peroxocarbonates (percarbonates)Copper carbonatesCobalt carbonateSodlum sesquicarbonatePeroxocarbonates (percarbonates)Other carbonates	kg kg kg kg kg	10%	12,5%	25%	8%
28.37	Cyanides, cyanide oxides and complex cyanides.					
2837.11.00. 10 20 2837.19.00. 10 20 30 90	-Cyanides and cyanide oxidesOf sodium	kg kg kg kg kg	Free	Free	Free 25%	Free
2837.20.00. 10 90	-Complex cyanides	kg kg	Free	Free	25%	Free
28.38 2838.00.00.00	Fulminates, cyanates and thiocyanates	kg	10%	12.5%	25%	8%
28.39	Silicates; commercial alkali metal silicates.					
2839.11.00.00 2839.19.00.00	-Of sodiumSodium metasilicates	kg kg	Free Free	10.5%	20%	Free Free
2839.20.00.00	-Of potassium	kg	10%	12.5%	25%	8%
2839.90.00. 10 20 30 90	-Other silicates	kg kg kg kg	Free	Free	25%	Free
28.40	Borates; peroxoborates (perborates).					
2840.11.00.00 2840.19.00.00	-Dlsodium tetraborate (refined borax)AnhydrousOther	kg kg	Free Free	Free Free	Free	Free Free
2840.20.00.00	-Other borates	kg	Free	Free	25%	Free
2840.30.00. 10 90	-Peroxoborates (perborates)	kg kg	Free	Free	25%	Free

Code		Un 1+		Tar	lffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP GP	
28.41	Salts of oxometallic or peroxometallic acids.						
2841.10 2841.10.10.00 2841.10.90.	-AluminatesSodium aluminateOther aluminatesMagnesium aluminate	kg kg kg	10%	12.5%	25% 25%	8% 6%	*
2841.20.00.00	-Chromates of zinc or of lead	kg	9.2%	9.2%	25%	6%	
2841.30.00.00	-Sodium dichromate	kg	Free	Free	25%	Free	
2841.40.00.00	-Potassium dichromate	kg	9.2%	9.2%	25%	6%	
2841.50.00.00	-Other chromates and dichromates; peroxochromates	kg	9.2%	9.2%	25%	6%	
2841.60.00.	-Manganites, manganates and permanganates	kg kg	9.2%	9.2%	25%	6%	
2841.70.00.00	-Molybdates	kg	9.2%	9.2%	25%	6%	
2841.80.00.	-Tungstates (wolframates)Ammonlum tungstate (ammonlum wolframate)Other	kg kg	9.2%	9.2%	25%	6%	
2841.90.00. 10 20 90	-Other salts of oxometallic or peroxometallic acids	kg kg kg	9.2%	9.2%	25%	6%	* *
28.42	Other salts of Inorganic acids or peroxoacids, excluding azides.						
2842.10.00.00	-Double or complex silicates	kg	Free	Free	25%	Free	
2842.90 2842.90.10.	-Other salts of Inorganic acids or peroxoacidsSodium arsenates; ammonium zinc chioride; sodium arsenite; sodium						*
10 20 30 40	selenate; ammonlum nickel suiphate; sodlum selenite	kg kg kg kg	10%	12.5%	25%	8%	*
50 60 2842.90.90. 10 20 90	Ammonlum nickel sulphateSodium seleniteOther saitsNickel sulphamateOdium aluminum phosphate	kg kg kg kg	Free	Free	25%	Free	*

(In accordance with the Harmonized System)

Code or Number	Description of Goods	Unit of	Tarlffs			
		Meas.	8P	MFN	Gen	GP
	SUB-CHAPTER VIMISCELLANEOUS					
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.					
2843.10.00.00	-Colloidal precious metals	kg	10%	12.5%	25%	8%
2843.21.00.00 2843.29.00.00	-Silver compoundsSilver nitrate	kg kg	10%	12.5%	25 % 25 %	8 %
2843.30.00. 10 90	-Gold compounds	kg kg	10%	12.5%	25%	8%
2843.90.00.00	-Other compounds; amalgams	kg	10%	12.5%	25%	8%
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.					
2844.10.00.	-Natural uranlum and 1ts compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranlum or natural uranlum compounds	kg kg	Free	Free	Free	Free
2844.20.00.	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	kg kg	Free	Free	Free	Free
2844.30.00.	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these productsCompounds of uranium depleted in U235Thorium nitrate	kg kg kg	Free	Free	25%	Free

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code		Unit		Tar	lffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
2844.40.00.	-Radioactive elements and isotopes and compounds other than those of subheading No. 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cerments), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues		Free	Free	Free	Free	And the fermion of the second
10 90	Radloactive elements and isotopes and compounds	kg kg					*
2844.50.00.00	-Spent (Irradiated) fuel elements (cartridges) of nuclear reactors	kg	Free	Free	Free	Free	
28.45	isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.						
2845.10.00.00	-Heavy water (deuterium oxide)	kg	Free	Free	Free	Free	
2845.90.00. 10 90	-Other Isotopes and their compounds	kg kg	Free	Free	Free	Free	*
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.						
28 46.10.00. 10 90	-Cerlum compounds	kg kg	10%	12.5%	25%	8%	
2846.90.00. 10 20 90	-Other compounds	kg kg kg	10%	12.5%	25%	8%	* *
28. 4 7 2847.00.00.	Hydrogen peroxide, whether or not solidified with urea		Free	9.2%	25%	Free	
10 20	Not soildified with ureaSoildified with urea (urea hydrogen peroxide)						*
28.48	Phosphides, whether or not chemically defined, excluding ferrophosphorus.						
2848.10.00.00	-Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	kg	Free	Free	25%	Free	
2848.90.00.00	-Of other metals or of non-metals	. ka	Free	Free	25%	Free	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code	Description of Oasts	Unit		Tar	lffs		
or Number	Description of Goods	of Meas.	- BP	MFN	Gen	GP	
8.49	Carbides, whether or not chemically defined.						
849.10.00.00	-Of calclum	kg	5%	10%	20%	5%	
849.20.00.00	-Of silicon	kg	Free	Free	25%	Free	
849.90.00. 10 90	-Other carbldes	kg kg	Free	Free	25%	Free	
8.50 850.00.00.	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined		Free	Free	25%	Free	
10	Hydrides	kg					
21 29 30	NitridesBoron nitrideOther nitrides	kg kg kg					
40 50	Silicides	kg kg					
8.51 851.00.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); ilquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	kg	10%	12.5%	25%	8%	

CHAPTER 28

APPENDIX



Chapter 28

INDRGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES

Notes.

- Except where their context otherwise require, the headings of this Chapter apply only to:
 - (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) Products mentioned in (a) above dissolved in water;
 - (c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for a specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather than for general use.
- 2. In addition to dithionites and sulphoxylates, stabilised with organic substances (heading No. 28.31), carbonates and peroxocarbonates of inorganic bases (heading No. 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading No. 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.38), organic products included in heading Nos 28.43 to 28.46 and carbides (heading No. 28.49), only the following compounds of carbon are to be classified in this Chapter:
 - (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.11);
 - (b) Halide oxides of carbon (heading No. 28.12);
 - (c) Carbon disulphide (heading No. 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading No. 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.51) other than calcium cyanamide, whether or not pure (Chapter 31).
- 3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
 - (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4, or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading No. 32.06;
 - (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.23; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (heading Nos. 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, or metal alloys of Section XV; or

- (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).
- Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metallic acid of sub-Chapter IV are to be classified in heading No. 28.11.
- Headings Nos. 28.26 to 28.42 apply only to metallic or ammonium salts or peroxysalts.

 $\,$ Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.42.

- 6 Heading No. 28.44 applies only to:
 - (a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;
 - (d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 0.002 microcurie per gram;
 - (e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;
 - (f) Radioactive residues whether or not usable.

The term "isotope", for the purpose of this Note and of the wording of headings Nos. 28.44 and 28.45, refers to:

- individual nuclides, excluding, however, those existing in nature in the monoisotopic state;
- mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.
- Heading No. 28.48 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.
- 8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.18.

Supplementary Note.

- 1. For the purpose of this chapter the following sub-chapters apply:
 - I Chemical Elements (heading Nos. 28.01 to 28.05)
 - II Inorganic Acids and Inorganic Oxygen Compounds of Non-Metals (heading Nos. 28.06 to 28.11)
 - III Halogen or Sulphur Compounds of Non-Metals (heading Nos. 28.12 to 28.13)
 - IV Inorganic Bases and Oxides, Hydroxides and Peroxides of Metals (heading Nos. 28.14 to 28.25)
 - Salts and Peroxysalts, of Inorganic Acids and Metals (heading Nos. 28.26 to 28.42)
 - VI Miscellaneous (heading Nos. 28.43 to 28.51)

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
28.01		Fluorine, chlorine, bromine, iodine.					
2801.10.00	00	-Chlorine	kg	Free	Free	25%	Free
2801.20.00	10	-IodineCrude iodineOther	kg kg	Free	Free	Free	Free
2801.30.00	10 20	-Fluorine: fluorine. Bromine.	kg kg	Free	Free	25%	Free
28.02							
2802.00.00	10 20	Sulphur, sublimed or precipitated; colloidal sulphur	kg kg	Free	Free	Free	Free
28.03							
2803.00.00	10	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)Lampblack	kg kg	Free	Free	Free	Free
28.04		Hydrogen, rare gases and other non-metals.					
2804.10.00	00	-Hydrogen	kg	9.2%	9.2%	25%	6%
2804.21.00 2804.29.00		Other	kg kg kg	9.2% 9.2%	9.2% 9.2%	25% 25%	6% 6%
2804.30.00	00	-Nitrogen	kg	9.2%	9.2%	25%	6%
2804.40.00	00	-0xygen	kg	9.2%	9.2%	25%	6%
2804.50.00	10 20		kg kg	5%	9.2%	15%	5%
		-Silicon:Containing by weight not less than 99.99% of silicon	kg kg	9.2% 9.2%	9.2%	25% 25%	6% 6%
2804.70.00	00	-Phosphorus	kg	Free	5%	25%	Free
2804.80.00	00	-Arsenic	kg	9.2%	9.2%	25%	6%
2804.90.00	00	-Selenium	kg	5%	9.2%	15%	5%
28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.					
2805.11.00			kg	Free	Free	Free	Free
2805.19.00	00	Other	kg	9.2%	9.2%	25%	6%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
I		-Alkaline-earth metals:		0.00/	0.0%	05%	6%
2805.21.00		CalciumStrontium and barium	kg kg	9.2%	9.2%	25% 25%	6%
2805.30.00	10	vttrium	kg	10%	12.5%	25%	8%
	20	Intermixtures and interalloys of rare-earth metals, scandium and yttrium	kg				
2805.40.00	00	-Mercury	kg	Free	Free	Free	Free
28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.					
2806.10.00	00	-Hydrogen chloride (hydrochloric acid)	kg	Free	Free	25%	Free
2806.20.00	00	-Chlorosulphuric acid	kg	Free	Free	Free	Free
28.07							
2807.00.00	00	Sulphuric acid; oleum	kg	Free	Free	25%	Free
28.08							
2808.00.00		Nitric acid; sulphonitric acids.		Free	Free	25%	Free
28.09		Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.					
2809.10.00	00	-Diphosphorus pentaoxide	kg	Free	12.5%	25%	Free
2809.20.00	20	-Phosphoric acid and polyphosphoric acidsOrthophosphoric acidMet aphosphoric acids.	kg kg	Free	12.5%	25%	Free
28.10							
2810.00.00	10		kg	Free	Free	25%	Free
28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.					
2811.19		-Other inorganic acids: Hydrogen fluoride (hydrofluoric acid) Other	. kg	Free	Free	25%	Free
2811.19.10	10	Fluorosilicic acid; aminosulphonic acid (sulphamic acid)		Free	Free	Free	Free
2811.19.90	1	acid)		10%	12.5%	25%	8%
		-Other inorganic oxygen compounds of non-metals:					

Converted to the Harmonized System

	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	00	Carbon dioxide	kg	10%	12.5%	25%	8%
2811.22.00		Silicon dioxide		10%	12.5%	25%	8%
	10		kg				
	90	Silica gel	kg kg				
2811.23.00		Sulphur dioxide	kg	Free	Free	Free	Free
2811.29		Other					
2811.29.10		Arsenic pentaoxide; arsenic					
	ļ	trioxide; sulphur trioxide		Free	Free	25%	Free
	10	Arsenic pentaoxide	kg				
		Arsenic trioxide	kg kg				
2811.29.90		Other	\ \ 9	10%	12.5%	25%	8%
		Dinitrogen oxide (Nitrous oxide)	kg				
	90	Other	kg				
28.12		Halides and halide oxides of non-metals.					
2812.10 2812.10.10		-Chlorides and chloride oxidesPhosphorus trichloride; phosphorus					
2812.10.10		pentachloride; phosphorus oxychloride		Free	Free	Free	Free
	10	Phosphorus trichloride	kg				
	90	Other	kg				
2812.10.90		Other		10%	12.5%	25%	8%
	10	Sulphur dichloride dioxide	l. o				
	20	(sulphuryl chloride)	kg				
	120	chloride)	kg				
	90	Other					
2812.90.00		-Othon		10%	12.5%	25%	8%
2012.30.00	10	-Other	kg	10%	12.5%	25/6	1 0%
	20	Bromides of non-metals	kg				
	90	Other	kg				
28.13		Sulphides of non-metals; commercial phosphorus trisulphide.					
2813 10 00	00	-Carbon disulphide	kg	Free	Free	Free	Free
2010.10.00							
		-Other		Free	Free	25%	Free
2813.90.00		-Other		Free	Free	25%	Free
	11	Sulphides of phosphorus: Phosphorus pentasulphide	kg	Free	Free	25%	Free
		Sulphides of phosphorus: Phosphorus pentasulphide Tetraphosphorus trisulphide		Free	Free	25%	Free
	11	Sulphides of phosphorus:Phosphorus pentasulphideTetraphosphorus trisulphide (phosphorus sesquisulphide)	kg	Free	Free	25%	Free
	11	Sulphides of phosphorus: Phosphorus pentasulphide Tetraphosphorus trisulphide (phosphorus sesquisulphide)	kg kg	Free	Free	25%	Free
	11 12 19 20	Sulphides of phosphorus:Phosphorus pentasulphideTetraphosphorus trisulphide (phosphorus sesquisulphide)	kg	Free	Free	25%	Free
2813.90.00	11 12 19 20	Sulphides of phosphorus:Phosphorus pentasulphideTetraphosphorus trisulphide (phosphorus sesquisulphide)OtherSilicon sulphide Ammonia, anhydrous or in aqueous	kg kg kg	Free	Free	25%	Free
2813.90.00 28.14	11 12 19 20 90	Sulphides of phosphorus:Phosphorus pentasulphideTetraphosphorus trisulphide (phosphorus sesquisulphide)Stlicon sulphideOtherOther. Ammonia, anhydrous or in aqueous solution.	kg kg kg kg	Free	Free	25%	Free
28 .14 28 .14	11 12 19 20 90	Sulphides of phosphorus:Phosphorus pentasulphide	kg kg kg kg				
28 .14 28 .14	11 12 19 20 90	Sulphides of phosphorus:Phosphorus pentasulphideTetraphosphorus trisulphide (phosphorus sesquisulphide)Stlicon sulphideOtherOther. Ammonia, anhydrous or in aqueous solution.	kg kg kg kg	Free	Free	25%	Free
28.14 28.14 28.14 .10.00	11 12 19 20 90	Sulphides of phosphorus:Phosphorus pentasulphide	kg kg kg kg	Free	Free	25%	Free
28.14 28.14 28.14.10.00 28.14.20.00	11 12 19 20 90	Sulphides of phosphorus:Phosphorus pentasulphideTetraphosphorus trisulphide (phosphorus sesquisulphide)OtherOther. Ammonia, anhydrous or in aqueous solutionAnhydrous ammoniaAmmonia in aqueous solution. Sodium hydroxide (caustic soda); peroxides of sodium or potassiumSodium hydroxide (caustic soda):	kg kg kg kg kg	Free Free	Free Free	25% 25%	Free
28.14 28.14 28.14.10.00 28.15 28.15	111 12 19 20 90	Sulphides of phosphorus:Phosphorus pentasulphideTetraphosphorus trisulphide (phosphorus sesquisulphide)OtherOtherOtherOther	kg kg kg kg	Free Free	Free Free Free	25% 25% 25%	Free Free Free
28.14 28.14 28.14.10.00 28.15 28.15 28.15.11.00	111 12 19 20 90	Sulphides of phosphorus:Phosphorus pentasulphideTetraphosphorus trisulphide (phosphorus sesquisulphide)Silicon sulphideOther	kg kg kg kg kg	Free Free	Free Free	25% 25%	Free

PAGE 28- 6

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2815.30.00	00	-Peroxides of sodium or potassium	kg	Free	Free	25%	Free
28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.					
2816.10.00	10	-Hydroxide and peroxide of magnesium Magnesium hydroxide	kg kg	Free	Free	25%	Free
2816.20.00	00	-Oxide, hydroxide and peroxide of strontium	kg	Free	Free	25%	Free
2816.30.00	10	Don to more of the per term per trice of the	kg kg	Free	Free	25%	Free
28.17							
2817.00.00		Zinc oxide; zinc peroxide. Zinc oxide. Zinc peroxide.	kg kg	Free	10.5%	25%	Free
28.18		Aluminum oxide (including artificial corundum); aluminum hydroxide.					
2818.10.00	00	-Artificial corundum	kg	Free	Free	Free	Free
2818.20.00	10	-Other aluminum oxideAlumina prepared for processing into aluminum	kg kg	Free	Free	Free	Free
2818.30.00		-Aluminum hydroxide		Free	Free	Free	Free
28.19		Chromium oxides and hydroxides.					
2819.10.00	00	-Chromium trioxide	kg	10%	12.5%	25%	8%
2819.90.00	00	-Other	kg	10%	12.5%	25%	8%
28.20		Manganese oxides.					
2820.10.00	00	-Manganese dioxide	kg	Free	Free	Free	Free
2820.90.00	00	-Other	kg	Free	Free	Free	Free
28.21		Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe ₂ O ₃ .					
2821.10.00	10		kg	10%	12.5%	25%	8%
2821 20 00	00	-Earth colours	kg	10%	12.5%	25%	8%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
28.22							
2822.00.00	10 20 30	Cobalt hydroxides	kg kg	Free	Free	25%	Free
28.23							
2823.00.00	10	Titanium oxides Titanium dioxideOther	kg kg	Free	10%	25%	Free
28.24		Lead oxides; red lead and orange lead.					
2824.10.00	00	-Lead monoxide (litharge, massicot)	kg	Free	12.5%	25%	Free
2824.20.00	00	-Red lead and orange lead	kg	Free	10.5%	25%	Free
2824.90.00	00	-Other	kg	Free	12.5%	25%	Free
28.25		Hydrazine and hydroxyTamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.					
2825.10.00		-Hydrazine and hydroxylamine and their inorganic saltsHydrazine and its inorganic salts:Hydrazine hydrateOtherHydroxylamine and its inorganic salts.	kg kg kg	Free	Free	25%	Free
2825.20.00		-Lithium oxide and hydroxide Lithium oxide	kg	Free	Free	25%	Free
2825.30.00	00	-Vanadium oxides and hydroxides	kg	Free	Free	25%	Free
2825.40.00	10	-Nickel oxides and hydroxidesNickel oxidesNickel hydroxides	kg	Free	Free	25%	Free
2825.50.00	10	-Copper oxides and hydroxidesCopper oxidesCopper hydroxides	kg	Free	Free	25%	Free
2825.60.00	10	-Germanium oxides and zirconium dioxide. Germanium oxides	kg	Free	Free	25%	Free
		-Molybdenum oxides and hydroxidesMolybdenum oxides		10% Free	12.5% Free	25% 25%	8% Free
2825.80.00	00	-Antimony oxides	kg	Free	Free	25%	Free
2825.90 2825.90.10	10	-Other Tin oxides; mercury oxides Tin oxides	kg	Free	12.5%	25%	Free

PAGE 28- 8

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2825.90.90	10	Other Cadmium oxideOther	kg kg	Free	Free	25%	Free
8.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.					
2826.11.00	20		kg kg	10%	12.5%	25%	8%
826.12.00 826.19.00	10	Other. Of aluminum Other. Potassium titanium fluoride. Other.	kg kg kg kg	Free 10%	Free 12.5%	25% 25%	Free 8%
2826.20.00	00	-Fluorosilicates of sodium or of potassium	kg	10%	12.5%	25%	8%
2826.30.00	00	-Sodium hexafluoroaluminate (synthetic cryolite)	kg	Free	Free	Free	Free
2826.90.00	10 20 30 90		kg kg kg	10%	12.5%	25%	8%
28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.					
2827.10.00	00	-Ammonium chloride	kg	10%	12.5%	25%	8%
2827.20.00	10	-Calcium chloride. Calcium chloride, dry. Calcium chloride, liquid (dry weight required).	kg kg	10%	12.5%	25%	8%
2827.32.00 2827.33.00 2827.34.00 2827.35.00 2827.36.00	00 00 00 00 00	-Other chlorides:Of magnesiumOf aluminumOf ironOf cobaltOf nickel		10% Free 10% 10% 10%	12.5% 10% 12.5% 12.5% 12.5% 12.5%	25% 20% 25% 25% 25% 25%	8% Free 8% 8% 8% 8%
2827.37 2827.37.10 2827.37.20 2827.38	00	Of barium	kg kg	Free 10%	Free 12.5%	20% 25%	Free 8%
2827 . 38 . 10 2827 . 38 . 90 2827 . 39 . 00	30	for use in reducing the level of radium in the liquid effluent from uranium production. Other. Other.	kg kg kg	Free 10% 10%	Free 12.5% 12.5%	25% 25% 25%	Free 8% 8%
2827.41.00	00	-Chloride oxides and chloride hydroxides: Of copper	kg	10%	12.5%	25%	8%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2827.49.00	10 20 90	OtherAntimony chloride oxideAluminum chloride hydroxide.	kg kg kg	10%	12.5%	25%	8%
2827.51.00	10	-Bromides and bromide oxides:Bromides of sodium or of potassium	kg	Free	Free	25%	Free
2827.59.00	20	Potassium bromide	kg kg	Free	Free	25%	Free
2827.60.00	10 20 30 90	-Iodides and iodide oxides. Manganous iodide. Potassium iodide. Sodium iodide. Other.	kg kg kg	10%	12.5%	25%	8%
28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.					
2828.10.00	10	-Commercial calcium hypochlorite and other calcium hypochloritesCommercial calcium hypochloriteOther	kg kg	Free	Free	10%	Free
2828.90 2828.90.10 2828.90.90	10	-OtherSodium hypochloriteOtherSodium chlorite	kg kg kg	9.2% Free	9.2% Free	25% 25%	6% Free
28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.					
2829.11.00 2829.19.00	10	-Chlorates:Of sodiumOtherOtassium chlorate.	kg kg kg	Free 10%	Free 12.5%	25% 25%	Free 8%
		-Other Perchlorates; calcium iodate; sodium iodate; potassium iodate	kg kg	10% Free	12.5% Free	25% 25%	8% Free
28.30		Sulphides; polysulphides.					
2830.10.00	10	Sodium sulphides		Free	10%	25%	Free
2830.20.00	00	-Zinc sulphide	kg	Free	Free	25%	Free
2830.30.00	00	-Cadmium sulphides	kg	Free	Free	25%	Free
2830.90.00	10	-Other Ammonium hydrogen sulphide	kg	Free	Free	25%	Free
28.31		Dithionites and sulphoxylates.					
2831.10.00	10		kg	Free	Free	25%	Free
			kg		Free	25%	

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

PAGE 28- 10

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
28.32		Sulphites; thiosulphates.			1		
	10 20 90		kg kg kg	Free	Free	25%	Free
2832.20.00	10	-Other sulphitesDipotassium disulphite (potassium metabisulphite)Other.	kg kg	Free	Free	25%	Free
2832.30 2832.30.10 2832.30.90	10	Other	kg kg kg	10% Free	12.5% Free	25% 25%	8% Free
28.33		Sulphates; alums; peroxosulphates (persulphates).					
2833.11.00 2833.19 2833.19.10	00	Other	kg	9.2%	9.2%	25%	6%
2833.19.90		hydrogen sulphate)		Free 9.2%	Free 9.2%	Free 25%	Free 6%
2833.21.00 2833.22	00	-Other sulphates:Of magnesium	kg	9.2%	9.2%	25%	6%
2833.22.10 2833.22.90 2833.23		Other	kg	Free 9.2%	9.2%	15% 25%	Free 6%
2833.23.10 2833.23.90 2833.24.00 2833.25	00	Other	kg	9.2% 9.2%	9.2% 9.2%	10% 25% 25%	6% 6%
2833.25.10 2833.25.90 2833.26.00 2833.27.00 2833.29.00	00	Cupric sulphate Other Of zinc Of barium Other	kg kg kg	Free 9.2% 9.2% Free 9.2%	6.8% 9.2% 9.2% 8.5% 9.2%	15% 25% 25% 15% 25%	Free 6% 6% Free 6%
	30 40	Ferrous sulphate, other than exsiccated U.S.PFerric sulphate	kg kg kg				
	50 60 70 90	Cobalt sulphate	kg kg				
2833.30.00	10 20 30 40 90	Aluminum potassium sulphate	kg kg kg kg	Free	8.5%	15%	Free
2833.40.00	10	(ammonium persulphate)Disodium persulphate (sodium persulphate)Dipotassium persulphate (potassium persulphate)	kg kg kg	9.2%	9.2%	25%	6%
	90		kg				

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
28.34		Nitrites; nitrates.					
2834.10.00	10	-NitritesSodium nitriteOther.	kg kg	Free	8%	25%	Free
2834.21.00 2834.22.00 2834.29 2834.29.10	00	-Nitrates:Of potassiumOf bismuthOtherStrontium nitrate; calcium nitrate	kg kg	Free 10%	Free 12.5%	Free 25%	Free 8%
	10	containing, in the dry state, not more than 16% by weight of nitrogenStrontium nitrate	kg kg	Free	Free	Free	Free
2834.29.90	10	Calcium nitrate, containing in the dry state more than 16% by weight	,9	10%	12.5%	25%	8%
	90	of nitrogen	kg kg				
28.35		Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.					
2835.10.00	00	-Phosphinates (hypophosphites) and phosphonates (phosphites)	kg	10%	12.5%	25%	8%
2835.21.00 2835.22.00	10	-Phosphates:Of triammoniumOf mono- or disodiumSodium dihydrogenorthophosphate	kg kg	10%	12.5% 12.5%	25% 25%	8% 8%
2835.23.00 2835.24.00	20 00 10	Disodium hydrogenorthophosphate Of trisodium. Of potassium Potassium orthophosphate	kg kg	10%	12.5% 12.5%	25% 25%	8% 8%
	20 30	(monopotassium phosphate) Dipotassium orthophosphate (dipotassium phosphate) Tripotassium orthophosphate	kg				
2835.25.00 2835.26.00	00	(tripotassium phosphate)Calcium hydrogenorthophosphate ("dicalcium phosphate")		Free	Free 12.5%	25% 25%	Free 8%
	10	Calcium tetrahydrogenbis (orthophosphate)	kg				
2835.29.00	10	Otherphosphates, containing in the dry state not more than six mg		10%	12.5%	25%	8%
	20 90	of arsenic per kg Ferric phosphate Other	kg				
2835.31.00	00	-Polyphosphates:Sodium triphosphate (sodium tripolyphosphate)	kg	10%	12.5%	25%	8%
2835.39.00	11	OtherSodium polyphosphates:Sodium metaphosphateSodium acid pyrophosphate	kg kg	10%	12.5%	25%	8%
	19	Tetrasodium pyrophosphate	kg				
28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2836.10.00	10	-Commercial ammonium carbonate and other ammonium carbonatesAmmonium carbonate containing ammonium carbamate (commercial		10%	12.5%	25%	8%
	90	ammonium carbonate)	kg kg				
2836.20.00	00	-Disodium carbonate	kg	10%	12.5%	25%	8%
2836.30.00	00	-Sodium hydrogencarbonate (sodium bicarbonate)	kg	Free	10.5%	20%	Free
2836.40.00	10	-Potassium carbonates	kg kg	Free	Free	Free	Free
2836.50.00	00	-Calcium carbonate	kg	10%	12.5%	25%	8%
2836.60.00	00	-Barium carbonate	kg	Free	Free	25%	Free
2836.70.00	00	-Lead carbonate	kg	10%	12.5%	25%	8%
2836.91.00 2836.92.00 2836.93.00 2836.99.00	00 00 00 10 20 30 90	-Other:Lithium carbonateStrontium carbonateBismuth carbonateOtherCopper carbonatesCobalt carbonateMagnesium carbonate	8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8	10% 10% Free 10%	12.5% 12.5% Free 12.5%	25% 25% 25% 25%	8% 8% Free 8%
28.37		Cyanides, cyanide oxides and complex cyanides.					
2837.11.00 2837.19.00	00 10 20 30 90	-Cyanides and cyanide oxides:Of sodiumOther	kg kg kg	Free Free	Free Free	Free 25%	Free Free
2837.20.00	10	-Complex cyanides. Tripotassium hexacyanoferrate Other.	kg	Free	Free	25%	Free
28.38							
2838.00.00	00	Fulminates, cyanates and thiocyanates	kg	10%	12.5%	25%	8%
28.39		Silicates; commercial alkali metal silicates.					
2839.11.00 2839.19.00		-Of sodium: Sodium metasilicates Other		Free Free	10.5%	20%	Free Free
2839.20.00	00	-Of potassium	kg	10%	12.5%	25%	8%
2839.90.00	20 30	-Other Precipitated calcium silicates	kg kg kg	Free	Free	25%	Free
28.40		Borates; peroxoborates (perborates).					

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
		-Disodium tetraborate (refined borax):	1 1				1
2840.11.00	00	AnhydrousOther	kg kg	Free Free	Free Free	Free Free	Free Free
2840 . 20 . 00	10	-Other borates	kg kg	Free	Free	25%	Free
2840.30.00	10	-Peroxoborates (perborates)	kg kg	Free	Free	25%	Free
28.41		Salts of oxometallic or peroxometallic acids.					
2841.10 2841.10.10 2841.10.90	10		kg kg	10% 9 . 2%	12.5%	25% 25%	8% 6%
2014 20 00	90		kg	0.2%	9.2%	25%	6%
2841.20.00		-Chromates of zinc or of lead		9.2% Free	9.2% Free	25%	Free
		-Potassium dichromate		9.2%	9.2%	25%	6%
		-Other chromates and dichromates; peroxochromates	ka	9.2%	9.2%	25%	6%
2841.60.00	10	-Manganites, manganates and permanganatesPotassium permanganate	kg	9.2%	9.2%	25%	6%
2841.70.00	00	-Molybdates	kg	9.2%	9.2%	25%	6%
2841.80.00	10	wolframate)	kg	9.2%	9.2%	25%	6%
2841.90.00	10 20 30 40	-OtherSodium stannatePotassium stannatePotassium titanateSodium titanate.	kg	9.2%	9.2%	25%	6%
28.42		Other salts of inorganic acids or peroxoacids, excluding azides.					
2842.10.00	00	-Double or complex silicates	kg	Free	Free	25%	Free
2842.90 2842.90.10	10 20 30 40	Ammonium zinc chloride	kg kg kg	10%	12.5%	25%	8%
2842.90.90	10	Sodium selenite. Other. Nickel sulphamate. Sodium aluminum phosphate	kg kg kg	Free	Free	25%	Free

PAGE 28- 14

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.					
2843.10.00	00	-Colloidal precious metals	kg	10%	12.5%	25%	8%
2843.21.00 2843.29.00		-Silver compounds: Silver nitrateOther	kg kg	10% 10%	12.5% 12.5%	25% 25%	8% 8%
2843.30.00	10	-Gold compounds. Sodium aurothiomalate	kg kg	10%	12.5%	25%	8%
2843.90.00	00	-Other compounds; amalgams	kg	10%	12.5%	25%	8%
28.44		Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.					
2844.10.00	11	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	kg	Free	Free	Free	Free
2844.20.00	10	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products.	kg	Free	Free	Free	Free
2844.30.00	10	U235	kg	Free	Free	25%	Free
2844.40.00		and compounds	kg kg	Free	Free	Free	Free

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2844.50.00	00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	kg	Free	Free	Free	Free
28.45		Isotopes other than those of heading No. 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.					
2845.10.00	00	-Heavy water (deuterium oxide)	kg	Free	Free	Free	Free
2845.90.00	10	-Other Carbon 13. Other	kg kg	Free	Free	Free	Free
28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.					
2846.10.00	10	-Cerium compounds. Cerium oxide	kg kg	10%	12.5%	25%	8%
2846.90.00		-OtherYttrium oxidesCompounds of rare-earth metals:Rare earth silicideOther.	kg kg kg kg	10%	12.5%	25%	8%
28.47		Hydrogen peroxide, whether or not					
2347.00.00	10 90	solidified with urea	kg kg	Free	9.2%	25%	Free
28.48		Phosphides, whether or not chemically defined, excluding ferrophosphorus.					
2848.10.00	00	-Of copper (phosphor copper), containing more than 15% by weight of phosphorus	kg	Free	Free	25%	Free
2848.90.00	00	-Of other metals or of non-metals	kg	Free	Free	25%	Free
28.49		Carbides, whether or not chemically defined.					
2849.10.00	00	-Of calcium	kg	5%	10%	20%	5%
2849.20.00	00	-Of silicon	kg	Free	Free	25%	Free
2849.90.00		-Other. Tungsten carbide. Other.	kg	Free	Free	25%	Free

PAGE 28- 16

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
28.50							
2850.00.00	10 20 31 39	Hydrides. Nitrides: Boron nitride. Other Azides. Silicides.	kg kg kg kg kg kg	Free	Free	25%	Free
28.51							
2851.00.00	10	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metalsliquid air (whether or not rare gases have been removed); compressed air	kg kg	10%	12.5%	25%	8%

CHAPTER 29

Organic Chemicals

A. Introduction

Proposed Chapter 29 incorporates, in whole or in part, 211 items of the Customs Tariff as listed below:

20610-1 Biological products, animal or vegetable, n.o.p. ... 20620-1 Materials and articles for the manufacture of (biological products) 20625-1 Dextrose (glucose) ... and levulose (fructose) solutions ... *21940-1 Riboflavin ... for use ... of feeds for livestock, poultry ... 21950-1 Chemicals ... for use ... of animal or poultry feeds *22001-4 Pourable powders consisting of ... Vitamin E acid succinate ... *22010-2 Single amino acids, with the exception of L-methionine, ... 26200-1 Chemical compounds for removing water ... from crude petroleum oils 26310-1 Diethyl ketone, methyl normal propyl ketone ... refining of oils 40958-1 Articles and materials ... for use in the processing ... animal semen 43877-1 Materials ... for use in the manufacture of (motor vehicles) ... 44200-1 Articles and materials ... manufacture of (agricultural goods) ... Transistors and other semiconductor devices ... materials ...: 44544-1 Other than the following (see 44544-2) 47900-1 Materials and articles for use exclusively in the manufacture ... 49205-1 Drilling mud and additives ... for use in drilling for oil ... 51102-1 Articles and materials for use in the manufacture of golf balls 84900-1 Goods which enter into the cost of manufacture of fertilizers ... Materials ... manufacturing the products of heading 93811 ...: 85001-1 Other than the following *85002-1 2, 4 dichlorophenoxyacetic acid ... their esters and amine salts 85100-1 Materials for use in the manufacture of synthetic rubber *85500-1 Coal tar bases or salts...for use...manufacture of coal tar dyes... 85700-1 Chemicals for use in the manufacture of steroid derivatives 86000-1 Materials ... for use only as catalysts in the refining of petroleum 86300-1 Methyl laurate ... manufacture ... surface-active preparations 86400-1 Alkyl thiols ... for use in the manufacture of ABS resins ... *86500-1 Alpha-methylstyrene, aniline, dibutylamine ... *86800-1 Mercaptans ... for use in odorizing natural gas ... 87000-1 Cresylic acid ... manufacture of enamels for coating magnetic wire *87100-1 Triethylamine ... manufacture of ... decorated tileboard panels *87200-1 ...chemicals for use in the manufacture of driers for paint...ink... *87250-1 Cyclohexylamine...for use in the manufacture of corrosion inhibitors 87260-1 Chemical blowing agents ... manufacture of cellular rubber ... *87280-1 ... chemicals for use in the manufacture of goods ... 93808-1 87290-1 ...chemicals for use in the manufacture of goods of heading 93708... *87300-1 ... chemicals ... manufacture of semi-synthetic penicillins ...

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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Hydrocarbons:
*92901-1 Other than the following
*92901-2 Benzene
*92901-3 Butadiene
*92901-4 Butanes
*92901-5 Butylenes (butenes)
*92901-6 Camphene
*92901-7 Dipentene
*92901-8 Essential oils, natural or synthetic
*92901-9 Ethylene
*92901-10 Hexanes
*92901-11 Pinenes
*92901-13 Propylene
*92901-14 Toluene
*92901-15 Xylenes
*92901-16 Styrene
*92901-17 Cyclohexane, cumene, nonenes, heptene
92901-18 Butane ... for use as propellants in ... aerosol products
        Halogenated derivatives of hydrocarbons:
*92902-1 Other than the following
*92902-2 Essential oils, natural or synthetic
*92902-3 Ethylene dibromide
*92902-4 Crude dichlorobenzene ...
*92902-5 Carbon tetrachloride, perchloroethylene ...
*92902-6 Ethylene dichloride
         Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:
*92903-1 Other than the following
*92903-2 Trinitrotoluene (TNT)
         Acyclic alcohols and their ... derivatives:
*92904-1 Other than the following
*92904-2 Amyl alcohols
*92904-3 Essential oils, natural or synthetic
*92904-4 Ethylene glycol
*92904-5 Methyl alcohol
*92904-7 sec-Butyl alcohol ...
*92904-8 n Propyl alcohol ...
*92904-9 2-ethyl hexanol and n-butanol
*92904-10 Propylene glycol
*92904-11 Isodecanol
         Cyclic alcohols and their ... derivatives:
*92905-1 Other than the following
*92905-2 Essential oils, natural or synthetic
*92905-3 Menthol
*92905-4
         Terpineol
         Phenols and phenol-alcohols:
*92906-1 Other than the following
*92906-2 Essential oils, natural or synthetic
*92906-3 p-Cresol ...
*92907-1 ... derivatives of phenols or phenol-alcohols
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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Ethers, ether-alcohols ... and their ... derivatives:
*92908-1
         Other than the following
*92908-2 Essential oils, natural or synthetic
*92908-3 Tert-butyl hydroperoxide ...
*92908-4 Diethyl ether ...
*92908-5 Butylated hydroxyanisole
         Epoxides, epoxyalcohols ... and their ... derivatives:
*92909-1 Other than the following
*92909-2 Epichlorohydrin
*92909-3 Ethylene oxide (epoxyethane)
         Acetals and hemiacetals ... and their ... derivatives:
         Other than the following
*92910-1
*92910-2
         Essential oils, natural or synthetic
         Aldehydes, aldehyde-alcohols, aldehyde-ethers ...:
*92911-1
         Other than the following
*92911-2 Essential oils, natural or synthetic
*92911-3 Formaldehyde, n.o.p.
*92911-4 Glyoxal for use in the manufacture of textile dressings
*92911-5 Formaldehyde containing not more than 15 per cent alcohol
*92912-1 ... derivatives of products falling within heading 92911
         Ketones, ketone-alcohols ... and their ... derivatives:
*92913-1 Other than the following
*92913-2
         Camphor, natural or synthetic
*92913-3 Essential oils, natural or synthetic
*92913-4 Sodium salt of anthraquinone disulphonic acid
         Acetone and methyl ethyl ketone
*92913-5
         Monoacids and their anhydrides ... and their ... derivatives:
*92914-1 Other than the following
*92914-2 Acrylic acid
*92914-3 Amyl acetate
*92914-4 Copper acetate, basic (verdigris)
         Essential oils, natural or synthetic
*92914-5
*92914-6 Formic acid
*92914-7 Lead acetate, neutral
*92914-8 Methacrylic acid
*92914-9 Methyl acrylate
*92914-10 Methyl formate ...
*92914-11 ... chemicals for use in the manufacture of organic peroxides ...
*92914-12 Benzoic acid
*92914-13 Ethyl acetate ...
         Polyacids and their anhydrides ... and their ... derivatives:
*92915-1 Other than the following
*92915-2 Dimethyl terephthalate
*92915-3 Phthalic anhydride
*92915-4 Adipic acid for use in the manufacture of plasticizers ...
*92915-5 Oxalic acid ...
*92915-6 Fumaric acid ...
*92915-7 Terephthalic acid ...
*92915-8 Maleic anhydride for use in the manufacture of malic acid
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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*92915-9 Maleic anhydride
*92915-10 Dimethyl phthalate ...
         Alcohol-acids, aldehyde-acids ... and their ... derivatives:
*92916-1 Other than the following
*92916-2 Antimony lactate
*92916-3 Antimony potassium tartrate
*92916-4 Diacetoneketogulonic acid
*92916-5 Essential oils, natural or synthetic
*92916-6 Gallic acid
*92916-7 Monocalcium citrate
*92916-8 Potassium bitartrate
*92916-9 Tartaric acid
*92916-10 Tricalcium citrate ...
*92916-11 Lactic acid ... salicylic acid and salts
*92916-12 Dicalcium citrate
         Sulphuric esters and their salts ... and their ... derivatives:
*92917-1 Other than the following
*92917-2 Dimethyl sulphate
         Nitrous and nitric esters, and their ... derivatives:
*92918-1 Other than the following
*92918-2 Essential oils, natural or synthetic
*92918-3 Ethyl nitrite
         Phosphoric esters and their salts ... and their ... derivatives:
*92919-1 Other than the following
*92919-2 Sodium glycero phosphate. ... dibromopropyl phosphate
*92920-1 Carbonic esters and their salts ... and their ... derivatives
*92921-1 Other esters of mineral acids...and their salts...and...derivatives
         Amine-function compounds:
*92922-1 Other than the following
*92922-2 p-Nitroaniline ...
*92922-3 Ethylenediamine ...
*92922-4 Diethylene triamine ...
*92922-5 Hexamethylene diamine
*92922-6 Aniline ...
         Single or complex oxygen-function amino-compounds:
*92923-1 Other than the following
*92923-3 Monosodium glutamate ...
*92923-4 N-(tri decyl oxypropyl) propylenediamine ...
*92923-5 Sodium nitrilotriacetates ...
*92923-6 Ethanolamines
*92923-7 D-alpha phenylglycine hydrochloride
*92923-8 Propoxyphene and its isomers, and their salts
*92923-9 Amino acids and their salts
*92924-1 Quaternary ammonium salts and hydroxides; lecithins ...
*92925-1 Amide-function compounds
*92925-2 N-L-alpha-aspartyl-L-phenylalanine methyl ester
         Imide-function compounds and imine-function compounds:
*92926-1 Other than the following
*92926-2 Succinimide; guanidine; diorthotolyl-guanidine
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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Nitrile-function compounds:
*92927-1
         Other than the following
*92927-2 Ethylene cyanohydrin ... benzonitrile ester
*92927-3 Adiponitrile
*92927-4 Acrylonitrile
*92928-1 Diazo-, azo-, and azoxy-compounds
*92929-1 Organic derivatives of hydrazine or of hydroxylamine
         Compounds with other nitrogen-functions:
*92930-1 Other than the following
*92930-3 Toluene diisocyanates
         Organo-sulphur compounds:
*92931-1
         Other than the following
*92931-2
         Xanthates
*92932-1 Organo-arsenic compounds
         Organo-mercury compounds:
*92933-1 Other than the following
         Phenyl mercuric acetate
*92933-2
         Other organo-inorganic compounds:
*92934-1
         Other than the following
         Tri-isobutyl aluminum and iso-prenyl aluminum
*92934-2
         Heterocyclic compounds; nucleic acids:
*92935-1 Other than the following
*92935-2 Caprolactam
*92935-3 Essential oils, natural or synthetic
*92935-4 Caprolactam for use in the manufacture of polycaprolactam
*92935-5 Morpholine
*92935-6 6 amino-penicillanic acid
*92935-7 Thioridazine and furazolidone
*92935-8 Nucleic acids; nucleic acid components, ...
*92935-9 Nicotinamide adenide dinucleotide (NAD) ...
*92935-10 Inosine and its salts
*92936-1 Sulphonamides
*92937-1 Sultones and sultams
*92938-1 Provitamins and vitamins, natural or reproduced ...
*92938-2 Vitamin E for use in Canadian manufactures
*92939-1 Hormones, natural or reproduced by synthesis ...
*92941-1 Glycosides, natural or reproduced by synthesis ...
         Vegetable alkaloids, natural or reproduced by synthesis ...:
*92942-1 Other than the following
*92942-2 Nicotine and its salts
*92942-3 Salts of quinine and quinidine
*92942-4 Caffeine and its salts
         Sugars ... including lactose; sugar ethers and esters ...:
 92943-1 Other than the following (see 92943-2)
         Antibiotics:
*92944-1 Other than the following
*92944-2 Antibiotics, crude, and antibiotic intermediates ...
*92944-3 Semi-synthetic penicillin ...
*92944-4 Rifampin (rifampicin)
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

*92944-6 Chlortetracycline ... for use ... animal feed supplements

*92944-7 Penicillins, ... tetracyclines, ... and their derivatives Other organic compounds:

*92945-1 Other than the following

*92945-2 Copper acetoarsenite (Paris green)

93100-1 Fertilizers, formulated; goods for use as fertilizers ...
Synthetic wax: waxes containing synthetic wax:

93404-6 12-Hydroxystearic acid; ...

Chemicals and preparations for use as disinfectants ...:

93811-1 Other than the following (see 93811-2)

*93811-3 2,4 Dichlorophenoxyacetic acid ... their esters and amine salts ... Condensation. polycondensation and polyaddition products ...:

93901-6 Polyether polyols, having a hydroxyl number of 265 or more ...

B. The Board's Analysis and Recommendations

The Board received a submission from Uniroyal Chemical Division of Uniroyal Ltd. which expressed concern about several of the HS items and their related new rates of duty. Examination of the current tariff items showed them all to be either end-use or temporary items which will be separately provided for in the Supplementary Annex. The current rates of duty will, therefore, continue to be applied.

Bayer (Canada) Inc. made a submission expressing concern that the HS rates of duty for certain goods were higher than under the $\frac{\text{Customs Tariff}}{\text{but}}$ but again all were found to be temporary items which will not be affected by the introduction of the HS.

Dupont Canada Inc. made a submission on Chapter 29 pointing out that at the present time "adiponitrile" enters under tariff item 92927-3 with an MFN rate of 10 p.c. Since there was no trade in the base period adiponitrile has been assigned to 2926.90.90.10 with a proposed MFN rate of 12.5%. Given the current and future need to import adiponitrile, Dupont requested that the product be broken out so that the 10 p.c. rate can be maintained. The Board therefore recommends the following changes:

MFN Rate

Delete: 2926.90.90.10

Re-number: 2926.90.90.20 as 2926.90.90.10.

Add: 2926.90.20.00 --- Adiponitrile kg 10%

Applying its criteria, the Board recommends restoration of the current rates of duty with the related Nomenclature changes for neutral lead acetate and benzoic acid as follows:

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

		MFN Rate
Delete the rat	es of duty under 2915.29.00 and add the following:	
2915.29.90.	Lead acetate, neutral kgOther	10% 12.5%
Delete the rat	es of duty under 2916.31.00 and add the following:	
2916.31.20.	Benzoic acid	10% 12.5%

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 1(d) and 1(e) add "The" at the beginning of both phrases.

In the English text of Legal Note 2(c) replace "and" by "or".

In the English text of Legal Note 2(h), lines 1 and 2, replace "and" by "or".

In the English text of Legal Note 3, line 3, delete "latest of those headings".

In the English text of Legal Note 4, lines 6 and 7, add "s" to "purpose".

In the English text of Legal Note 5(a), line 3, replace "placed" by "which occurs last".

In the English text of Legal Note 5(c)(2), line 2, delete the "s" from "headings"; line 4, replace "latest" by "last in numerical order".

In the English text of Legal Note 5(d), line 2, add "in" after "except".

In the English text of Legal Note 5(e) replace "with" by "in the same heading as".

Delete the Supplementary Note and insert the sub-Chapter titles in the Schedule proper.

Canadian Legal Note 1

"The principles of Subheading Legal Note 1 above apply $\underline{\text{mutatis}}$ $\underline{\text{mutandis}}$ to the tariff items within any one Subheading of this $\underline{\text{Chapter.}}$ "

Statistical Note 1

"The principles of Subheading Legal Note 1 above apply $\underline{\text{mutatis}}$ $\underline{\text{mutandis}}$ to the statistical classes within any one tariff item of this Chapter."

The Board also recommends that the following footnotes be inserted against appropriate classes:

Footnote 1

"See Subheading Legal Note 1"		
against 2903.19.00.	2914.19	2922.49.00.
2903.29.00.00	2914.29.00.	2923.90.00.
2903.59.00.	2914.49.00.00	2924.29.00.
2903.69.00.	2914.69.00.00	2925.19.00.00
2905.19.00.	2915.29	2926.90
2905.29.00.	2015.39.00.	2929.90.00.00
2905.39.00.	2915.90.00.	2930.90.00.
2905.40	2916.19.00.	2932.19.00.
2905.49.00.	2916.39.00.	2932.29.00.
2906.19.00.00	2917.19.00.	2932.90.00.
2906.29.00.00	2917.34.00.	2933.19.00.
2907.19.00.	2917.39.00.	2933.29.00.
2907.29.00.	2918.19	2933.39.00.
2908.90.00.	2918.29.00.	2933.59.00.
2909.19.00.	2918.90.00.	2933.69.00.
2909.49.00.	2920.90	2933.90.00.
2910.90.00.	2921.19.00.	2934.90
2912.19	2921.29.00.	2937.29.00.
2912.29.00.00	2921.49.00.	2937.99.00.
2912.49.00.00	2921.59.00.	2939.29
	2922.19.00.	2939.90.00.
	2922.29.00.00	2941.90.00.

Footnote 2

"See-Canadian Legal Note 1"

against	2903.30.90. 2907.12.90. 2912.19.90. 2915.13.90. 2916.12.90. 2918.13.90.	2918.15.90. 2918.19.90. 2918.22.90.00 2919.00.90. 2920.90.90.	2925.20.90. 2926.90.90. 2934.90.90. 2936.23.90.00 2939.29.90.00
	CATO.TO.20.		

TABLE 29.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
2901.10.90.10	Pentanes	1
2901.23.00.30	Delete this class	5
2901.23.00.90	Other butenes (butylenes) and isomers thereof	3
2901.24.10.00	Buta-1,3-diene	2
2901.29.00.40	New classDiisobutylene	5
2901.29.00.50	New classl-Hexene	5
2901.29.00.60	New class1-Octene	5
2902.19.90.11	Delete this class	5
2902.19.90.12	Renumber 2902.19.90.11	5
2902.19.90.13	Delete this class	5

HS Code	Description of Goods	•	Reasons for Changes
2902.19.90.14	Delete this class		5
2902.19.90.21	Delete this class		5
2902.19.90.29	Delete this class		5
2903.40.00.19	Other chlorofluoromethanes Autres chlorofluorométhanes	٠	3
2903.40.00.29	Other chlorofluoroethanes Autres chlorofluoroéthanes	•	3
2903.62.00	Hexachlorobenzene and DDT (1,1,1-trichloro 2,2-bis (p-chlorophenyl) ethane)		2
2904.10.00.20	Delete this class		5
2904.20.00.10	Delete this class		5
2904.20.00.20	Delete this class		5
2904.20.00.21	Delete this class		5
2904.20.00.29	Delete this class		5
2904.20.00.30	Renumber 2904.20.00.10		5
2904.20.00.31	Renumber 2904.20.00.11		5
2904.20.00.32	Renumber 2904.20.00.12		5
2904.20.00.39	Renumber 2904.20.00.19		5
2905.12.00.00	Propanol-1 (alcool propylique) et propanol-2 (alcool isopropylique)	• •	2
2905.12.00.10	New classPropan-1-ol	• •	5
2905.12.00.20	New classPropan-2-ol	• •	5
2905.13.00.00	Butanol-1 (alcool n-butylique)		2

HS Code	Description of Goods	Reasons for Changes
2905.14.00.10	New classButan-2-ol	5
2905.14.00.20	New class2-Methylpropan-1-ol	5
2905.14.00.30	New class2-Methylpropan-2-ol	5
2905.14.00.90	New classOther	5
2905.16.00.10	New scopeIsooctyl alcohol	5
2905.17.00	Dodécanol-1 (alcool laurique), hexa- décanol-1 (alcool cétylique) et octadécanol-1 (alcool stéarique)	2
2905.17.00.10	Dodécanol-l (alcool laurique)	2
2905.17.00.20	Hexadécanol-1 (alcool cétylique)	2
2905.17.00.30	Octadécanol-1 (alcool stéarique)	2
2905.19.00.12	Delete this class	5
2905.19.00.13	Renumber 2905.19.00.12	5
2905.19.00.14	Delete this class	5
2905.19.00.30	New class2-Methyl pentan-2-ol	5
2906.13.00.20	Renumber 2906.13.00.30	2
2906.13.00.90	Renumber 2906.13.00.20Other sterols	3
2906.14.00.10	Delete this class	5
2906.14.00.90	Delete this class	5
2907.11.00.20	Sels de phénol	2

HS Code	Description of Goods	for Change
2907.12.10.00	p-Cresol for use in the manufacture of butylated hydroxytoluene	2
2907.12.90.90	Renumber 2907.12.90.50Salts of cresols	4
2907.15.00.20	Renumber 2907.15.00.90Other naphthols; salts of naphthols Autres naphtols; sels de naphtols	2
2908.10.00.10	Delete this class	5
2908.10.00.20	Renumber 2908.10.00.10	5
2908.10.00.21	Renumber 2908.10.00.11	5
2908.10.00.22	Renumber 2908.10.00.124-Chloro-3,5-dimethylphenol Chloro-4 diméthylphénol-3,5	4
2908.10.00.23	Renumber 2908.10.00.13	5
2908.10.00.29	Renumber 2908.10.00.19	5
2908.10.00.30	Renumber 2908.10.00.20	5
2908.20.00.10	Derivatives of phenols, their salts and esters	5
2908.20.00.11	New classPhenolsulphonic acids	5
2908.20.00.19	New classOther	5
2908.20.00.20	Derivatives of phenol-alcohols, their salts and esters Dérivés de phénols-alcools, leurs sels et leurs esters	2

HS Code	Description of Goods	Reasons for Changes
2908.20.00.90	Delete this class	5
2908.20.00.91	Delete this class	5
2908.20.00.99	Delete this class	5
2908.90.00.10	Derivatives of phenols, their salts and esters	5
2908.90.00.20	Derivatives of phenol-alcohols, their salts and esters Dérivés de phénols-alcools, leurs sels et leurs esters	2
2908.90.00.90	Delete this class	2
2909.19.00.10	New classMethyl tert-butyl ether (MTBE) Oxyde de méthyle et de tert-butyle (Ether méthyle-tert-butylique)	5
2909.19.00.20	New classTertiary amyl methyl ether (Methyl 2, 2-dimethyl propyl ether)(TAME) Oxyde de méthyle et de tert-pentyl (Ether méthyle-tert-pentylique)	5
2909.19.00.90	New classOther	5
2909.44.00.20	Ether monoéthylique de diéthylène glycol	2
2909.44.00.30	New classDiethylene glycol monohexyl ether Ether monohexylique de diéthylène glycol	2&5
2909.44.00.90	New classOther	2&5

HS Code	Description of Goods	for Change
2909.49.00.30	New classTriethylene glycol monoethyl ether Ether monoéthylique de triéthylène glycol	5
2909.49.00.40	New classTriethylene glycol monomethyl ether Ether monométhylique de triéthylène glycol	5
2909.49.00.50	New classTriethylene glycol monobutyl ether Ether monobutylique de triéthylène glycol	5
2909.60.00.20	p-Menthane-6-hydroperoxide p-Menthane hydroperoxyde-6	4
2910.90.00.10	Butylene oxides	4
2911.00.00.10	Delete this class	5
2911.00.00.90	Delete this class	5
2912.11.00.10	Delete this class	5
2912.11.00.90	Delete this class	5
2912.19.90.10	Delete this class	5
2912.19.90.11	Renumber 2912.19.90.10	5
2912.19.90.20	New classGlutaraldehyde	5
2912.19.90.19	Renumber 2912.19.90.90	5
2912.19.90.20	Delete this class	5
2914.50.00.10	2-Hydroxy-4-(octyloxy) benzophenone Hydroxy-2(octyloxy)-4 benzophénone	4
2914.70.00.10	Delete this class	5
2914.70.00.90	Delete this class	5
2915.39.00.10	n-Pentyl acetate (n-amyl acetate) Acétate-n de pentyl (acétate-n d'amyl)	4

HC Code	Decembring of Goods	for
HS Code	Description of Goods	Changes
2915.39.00.20	n-Propyl acetate	4
2915.50.00.20	Salts and esters of propionic acid Sels et esters d'acide propionique	5
2915.50.00.30	Delete this class	2
2916.15.00.10	Delete this class	5
2916.15.00.11	Renumber 2916.15.00.10	5
2916.15.00.19	Renumber 2916.15.00.20Salts and esters of oleic acid Sels et esters de l'acide oléique	5
2916.15.00.20	Renumber 2916.15.00.30Linoleic acid	5
2916.15.00.30	Renumber 2916.15.00.40Linolenic acid; salts and esters of linoleic or linolenic acid Acide linolénique; sels et esters d'acide linoléique ou linolénique	5
2916.39.00.10	Delete this class	5
2916.39.00.11	Renumber 2916.39.00.10	5
2916.39.00.19	Delete this class	5
2916.39.00.20	Delete this class	5
2916.39.00.30	Renumber 2916.39.00.20	5
2917.11.00.20	Salts and esters of oxalic acid Sels et esters d'acide oxalique	5
2917.11.00.30	Delete this class	2
2917.12.00.20	New scopeSalts and esters of adipic acid Sels et esters d'acide adipique	5
2917.12.00.21	New classDioctyl adipate	5

HS Code	Description of Goods	Reasons for Changes
HS Code	Descripcion of doods	
2917.12.00.22	New classDiisononyl adipate	5
2917.12.00.23	New classHeptyl nonyl adipate	5
2917.12.00.29	New classSalts and other esters of adipic acid . Sels et autres esters d'acide adipique	5
2917.12.00.30	Delete this class	
2917.13.00.10	Delete from 2917.13.00.10 to 2917.13.00.30 and replace with the following eight entries	5
2917.13.00.10	Azelaic acid	
2917.13.00.20	Salts and esters of azelaic acid Sels et esters de l'acide azélaïque	
2917.13.00.21	Dioctyl azelate	
2917.13.00.29	Other	
2917.13.00.30	Sebacic acid, its salts and esters Acide sébacique, ses sels et esters	
2917.13.00.31	Dibutyl sebacate	
2917.13.00.32	Dioctyl sebacate	
2917.13.00.39	Other	
2917.19.00.10	Delete this class	5
2917.19.00.11	Renumber 2917.19.00.10	5
2917.19.00.12	Renumber 2917.19.00.20	5
2917.19.00.19	Delete this class	5

HS Code	Description of Goods	Reasons for Changes
2917.19.00.20	Delete this class	5
2917.19.00.21	Renumber 2917.19.00.30	5
2917.19.00.29	Delete this class	5
2917.19.00.30	Delete this class	5
2917.32.00.10	New classDiisooctyl o-phthalate (DIOP) o-Phtalate de diisooctyle	5
2917.32.00.20	New classDi(2-ethyl hexyl) o-phthalate (DOP) o-Phtalate de di(2-éthyl hexyl)	5
2917.32.00.90	New classOther	5
2917.33.00.10	New classDinonyl orthophthalate	5
2917.33.00.20	New classDidecyl orthophthalate	5
2917.39.00.30	New scopeTrimellitic anhydride	5
2917.39.00.40	New classTri-(2-ethyl hexyl) trimellitate or trioctyl trimellitate	5
2918.15.10.00	Tricalcium citrate for use in the manu- facture of citric acid or sodium citrate . Citrate tricalcique devant servir à la fabrication d'acide citrique ou de citrate de sodium	2
2918.15.20.90	Renumber 2918.15.20.20Barium citrate; butyl citrate; acetyl tributyl citrate	3

HS Code	Description of Goods	Reasons for Changes
2918.19.90.20	Salts, esters and other derivatives Sels, esters et autres dérivés	5
2918.19.90.30	Delete this class	5
2918.19.90.31	Delete this class	5
2918.19.90.39	Delete this class	5
2918.19.90.90	Delete this class	5
2918.23.00.10	Delete this class	5
2918.23.00.11	Renumber 2918.23.00.10	5
2918.23.00.19	Renumber 2918.23.00.90	5
2918.23.00.20	Delete this class	5
2918.29.00.10	Delete this class	5
2918.29.00.20	Delete this class	5
2918.29.00.21	Renumber 2918.29.00.10	5
2918.29.00.29	Delete this class	5
2918.29.00.30	Delete this class	5
2918.29.00.40	Delete this class	5
2918.29.00.41	Renumber 2918.29.00.20	5
2918.29.00.42	Renumber 2918.29.00.30	5
2918.29.00.43	Delete this class	5
2918.29.00.44	Delete this class	5
2918.29.00.49	Delete this class	5
2918.30.00.10	Delete this class	5
2918.30.00.11	Renumber 2918.30.00.10	5
2918.30.00.19	Delete this class	5
2918.30.00.20	Delete this class	5

HS Code	Description of Goods	for Changes
2918.30.00.30	Delete this class	5
2918.90.00.10	Change scopeAcids	5
2918.90.00.20	Delete this class	5
2918.90.00.21	Renumber 2918.90.00.11	5
2918.90.00.22	Renumber 2918.90.00.12	5
2918.90.00.29	Delete this class	5
2918.90.00.30	Delete this class	5
2918.90.00.31	Renumber 2918.90.00.13	5
2918.90.00.32	Renumber 2918.90.00.14	5
2918.90.00.33	Renumber 2918.90.00.15	5
2918.90.00.39	Renumber 2918.90.00.19	5
2918.90.00.40	Delete this class	5
2918.90.00.50	Change scope & renumber 2918.90.00.20Salts and esters	5
2918.90.00.21	New classSalts and esters of (2,4- dichlorophenoxy) acetic acid or	
	2-methyl-4-chlorophenoxyacetic acid Sels et esters d'acide (dichloro-2,4 phénoxy) acétique ou d'acide (méthyl-2 chloro-4 phénoxy) acétique	5
2918.90.00.51	Renumber 2918.90.00.22	5
2918.90.00.59	Change scope and renumber 2918.90.00.29Other salts and esters	5
2920.10.00.10	New classMalathion	5

HS Code	Description of Goods	for Change
2920.10.00.20	New classDimethoate	5
2920.10.00.90	Other	5
2920.90.90.10	Sulphuric esters	2
2920.90.90.11	Lauryl hydrogen sulphate	2
2920.90.90.20	Nitrous or nitric esters	2
2920.90.90.96	New classDi-tert butyl peroxyisopropyl carbonate Peroxyisopropylcarbonate dibutylique tertiaire	5
2921.11.00.40	Salts of methylamine, dimethylamine or trimethylamine	2
2921.51.00.10	New classo-, m-, p-Phenylenediamine	5
2921.51.00.20	New classSalts of o-, m-, p-phenylenediamine Sels de o-, m-, p-phénylènediamine	5
2921.51.00.90	New classOther	5
2921.59.00.20	New classn-Phenyl-p-phenylenediamine	5
2922.19	Insert rates of duty	6
2922.19.10	Delete all from 2922.19.10 to 2922.19.90.39 and replace with the following other 13 entries	5
2922.19.00.10	Acyclic amino-alcohols	

Reasons for Changes

HS Code	Description of Goods	Changes
2922.19.00.11	2-Diethylaminoethanol Diéthyl-2 aminoéthanol	
2922.19.00.12	2-Amino-1-propanol; 3-amino-1-propanol . Amino-2 propanol-1; amino-3 propanol-1	
2922.19.00.13	Diphenhydramine	
2922.19.00.14	N-Methylglucamine	
2922.19.00.15	2-Amino-2-methyl-1-propanol	
2922.19.00.16	N,N-Dimethyl ethanolamine	
2922.19.00.17	Methyl diethanolamine Diéthanolamine méthylique	
2922.19.00.18	Methyl ethanolamine Ethanolamine méthylique	
2922.19.00.19	Other	
2922.19.00.20	Cyclic amino-alcohols	
2922.19.00.21	Propoxyphene and its isomers; salts thereof	
2922.19.00.29	Other	
2922.49.00.10	Delete this class	5
2922.49.00.20	Renumber 2922.49.00.10	5
2922.49.00.30	Renumber 2922.49.00.20	5
2922.49.00.40	Renumber 2922.49.00.30	5
2922.49.00.50	Renumber 2922.49.00.40	5
2022 110 00 60	Renumber 2922,49,00,50	5

HS Code	Description of Goods	for Change
2922.50.00.50	New class3-(3,4-dihydroxyphenol) L-alanine (Dihydroxy-3,4 phénol)-3 L-alanine	5
2922.50.00.60	New classn-Phosphono methylglycine and its salts n-Phosphono méthylglycine et ses sels	5
2924.10.00.10	Delete this class	5
2924.10.00.20	Renumber 2924.10.00.10	5
2924.10.00.30	Renumber 2924.10.00.20	5
2924.10.00.40	Renumber 2924.10.00.30	5
2924.10.00.50	Renumber 2924.10.00.40	5
2924.10.00.60	Renumber 2924.10.00.50	5
2924.10.00.70	Renumber 2924.10.00.60	5
2925.19.00.10	Delete this class	5
2925.19.00.90	Delete this class	5
2926.90.10	Ethylene cyanohydrin; methyleneaminoaceto- nitrile; nitrobenzonitriles Ethylènecyanhydrine; méthylèneaminoacéto- nitrile; nitrobenzonitriles	5
2927.00.00.21	1,1'-Azobisformamide	5
2930.20.00.10	Delete this class	5
2930.20.00.11	Renumber 2930.20.00.10	5
2930.20.00.19	Renumber 2930.20.00.90	5
2930.20.00.20	Delete this class	5
2930.90	Insert rates of duty	5
2930.90.10.00	Delete this class	5
2930.90.90	Delete this class	5
2930.90.90.10	Renumber 2930.90.00.10	5

		for
HS Code	Description of Goods	Changes
2930.90.90.11	Renumber 2930.90.00.11	5
2930.90.90.12	Renumber 2930.90.00.12	5
2930.90.90.13	Renumber 2930.90.00.13	5
2930.90.90.19	Renumber 2930.90.00.19	5
2930.90.90.20	Renumber 2930.90.00.20	5
2930.90.90.21	Renumber 2930.90.00.21	5
2930.90.90.29	Renumber 2930.90.00.29	5
2930.90.90.30	Renumber 2930.90.00.30	5
2930.90.90.31	Renumber 2930.90.00.31	5
2930.90.90.39	Renumber 2930.90.00.39	5
2930.90.90.40	Renumber 2930.90.00.40	5
2930.90.90.41	Delete this class	5
2930.90.90.42	Delete this class	5
2930.90.90.43	Delete this class	5
2930.90.90.44	Renumber 2930.90.00.41	5
2930.90.90.45	Renumber 2930.90.00.42	5
2930.90.90.49	Renumber 2930.90.00.49	5
2930.90.90.90	Renumber 2930.90.00.90	5
2930.90.00.91	New classTemophos	5
2930.90.00.99	New classOther	5
2931.00.00.10	Delete from 2931.00.00.10 to 2931.00.00.90 and replace with the following 17 entries	5
2931.00.00.10	Organo-arsenic compounds	

IS Code	Description of Goods
2931.00.00.11	Phenylarsonic acid
2931.00.00.12	4-Hydroxy-3-nitrobenzene-arsonic acid . Acide hydroxy-4 nitro-3 benzène arsonique
2931.00.00.19	Other
2931.00.00.20	Organo-mercury compounds
2931.00.00.21	Phenylmercury acetate
2931.00.00.29	Other
2931.00.00.30	Organo-silicon compounds
2931.00.00.40	Organo-tin compounds
2931.00.00.41	Tributyltin oxide
2931.00.00.49	Other
2931.00.00.50	Organo-aluminum compounds
2931.00.00.51	Diethylaluminum chloride
2931.00.00.52	Triethylaluminum
2931.00.00.59	Other
2931.00.00.60	Trichlorphon
2931.00.00.90	Other organo-inorganic compounds

HS Code	Description of Goods	Reasons for Changes
2932.19.00.10	New classDinitro salicylic acid-5-nitro fur- furylidene	5
2932.19.00.90	New classOther	5
2932.90.00.30	New classPiperonyl butoxide	5
2933.19.00.50	Delete this class	5
2933.29.00.50	New classCimetidine	5
2933.39.00.10	Containing a pyridine ring as the only hetero-atom ring in the structure Contenant un cycle pyridine comme le seul cycle à hétéroatome dans la structure	5
2933.39.00.20	Containing a pyridine ring and other rings with nitrogen hetero-atoms in the structure • • • • • • • • • • • • • • • • • • •	5
2933.39.00.23	New classBromazepam	5
2933.59.00.10	Delete from 2933.59.00.10 to 2933.59.00.90 and replace with the following 14 entries	5
2933.59.00.10	Containing a pyrimidine ring Comportant un cycle pyrimidine	
2933.59.00.11	Diazinon	
2933.59.00.12	Toxopyrimidine	

HS Code	Description of Goods	Reasons for Changes
ns code	Description of doods	
2933.59.00.13	Primidone	
2933.59.00.14	Trimethoprim	
2933.59.00.15	Amprolium	
2933.59.00.16	Allopurinol	
2933.59.00.19	Other	
2933.59.00.20	Containing a piperazine ring	
2933.59.00.21	Piperazine	
2933.59.00.22	Triethylenediamine	
2933.59.00.23	Hydroxyzine	
2933.59.00.29	Other	
2933.59.00.30	Nucleic acids and their salts	
2933.69.00.50	Delete this class	5
2933.79.00.10	New classMethyl pyrrolidone	5
2933.79.00.20	New classVinyl pyrrolidone	5
2933•79•00•90	New classOther	5

		Reasons
HS Code	Description of Goods	Changes
2933.90.00.15	New classClemastine	5
2933.90.00.16	New classZomepriac sodium	5
2933.90.00.22	New scopeClidinium bromide	5
2933.90.00.23	New classHexamethylene tetramine	5
2933.90.00.32	Delete this class	5
2933.90.00.33	Renumber 2933.90.00.32	5
2933.90.00.34	Renumber 2933.90.00.33	5
2933.90.00.35	Renumber 2933.90.00.34	5
2933.90.00.36	Renumber 2933.90.00.35	5
2933.90.00.37	Renumber 2933.90.00.36	5
2933.90.00.38	Renumber 2933.90.00.37	5
2933.90.00.44	New classChlorimipramine hydrochloride Hydrochlorure de chlorimipramine	5
2933.90.00.80	New scope3-(2-Quinoxalinylmethylene) carbazic acid methyl ester-N,N'-dioxide Acide 3-(2-quinoxalinyl-méthylène) carbazique méthyl ester-N,N'-dioxyde	5
2933.90.00.91	New classNalidixic acid	5
2933.90.00.92	New classCarbamazepine	5

HS Code	Description of Goods	for Changes
2933.90.00.99	New classOther	5
2934.20.00.20	Mercaptobenzothiazoles and their derivatives	5
2934.20.00.23	New class2-(Morpholinothio)benzothiazole 2-(Morpholinothio)benzothiazole	5
2934.20.00.81	Delete this class	5
2934.20.00.82	Delete this class	5
2934.20.00.89	Delete this class	5
2936.23.10.00	Vitamin B ₂ (riboflavine or lactoflavine), whether or not containing necessary carriers or diluents, but no other admixture, for use only in the manufacture of feeds for livestock, poultry or furbearing animals Vitamine B ₂ (riboflavine ou lactoflavine), même avec un véhiculeur ou un diluant nécessaire, mais nulle autre substance, à être utilisée seulement à la fabrication d'aliments pour le bétail, les volailles ou les animaux à fourrure	2
2936.24.00.10	New classD- or DL-pantothenic acid	5
2936.24.00.20	New classCalcium d-pantothenate d-Pantothénate de calcium	5
2936.24.00.90	New classOther	5
2936.27.00.10	New classVitamin C (ascorbic acid) Vitamine C (acide ascorbique)	5

		for
HS Code	Description of Goods	Changes
2936.27.00.20	New classSodium ascorbate	5
2936.27.00.90	New classOther derivatives of vitamin C	5
2936.29.00.10	Nicotinic acid (niacin)	2
2936.29.00.20	Renumber 2936.29.00.40	2
2936.29.00.20	New classDerivatives of nicotinic acid (niacin) . Dérivés de l'acide nicotinique (niacin)	5
2936.29.00.30	New classVitamin D and its derivatives Vitamine D et ses dérivés	2
2936.29.00.40	Renumber 2936.29.00.50	5
2937.92.00.20	Delete this class	5
2937.92.00.21	Renumber 2937.92.00.20	5
2937.92.00.29	Renumber 2937.92.00.90Other progestogens	2&3
2939.40.00.10	New classNorephedrine hydrochloride	5
2939.40.00.90	New classOther	5
2939.50.00.20	New classDimenhydrinate	2
2939.90.00.20	Delete this class	2
2939.90.00.30	Renumber 2939.90.00.20	2
2939.90.00.40	Renumber 2939.90.00.30	2

		Reasons for
HS Code	Description of Goods	Changes
2941.10.00.10	Delete from 2941.10.00.10 to 2941.10.00.90 and replace with the following 15 entries	5
2941.10.00.10	Penicillin G, its salts and other derivatives	
2941.10.00.11	Penicillin G potassium	
2941.10.00.12	Penicillin G procaine	
2941.10.00.19	Other	
2941.10.00.20	Penicillin V, its salts and other	
	derivatives	
2941.10.00.30	Other penicillins	
2941.10.00.31	Cloxacilline	
2941.10.00.32	Ampicillin	
2941.10.00.39	Other	
2941.10.00.40	Salts and derivatives of other penicillins	
2941.10.00.41	Salts of cloxacillin	
2941.10.00.42	Disodium carbenicillin	
2941.10.00.43	Amoxicillin trihydrate	
2941.10.00.44	Salts of ampicillin	

HS Code	Description of Goods	Reasons for Changes
	Other salts and other derivatives of penicillins	
2941.20.00.10	Delete from 2941.20.00.10 to 2941.20.00.90 and replace with the two following entries	5
2941.20.00.10	Dihydrostreptomycin, its salts and other derivatives Dihydrostreptomycine, ses sels et autres dérivés	
2941.20.00.90	Other streptomycins, their salts and other derivatives	
2941.30.00.30	Oxytetracycline	5
2941.30.00.90	Other tetracyclines	3
2941.40.00.10	Delete this class	5
2941.40.00.90	Delete this class	5
2941.50.00.10	Delete this class	5
2941.50.00.90	Delete this class	5
2941.90.00.10	Delete from 2941.90.00.10 to 2941.90.00.90 and replace with the following 12 entries	5
2941.90.00.10	Polypeptides, their salts and other derivatives	
2941.90.00.11	Bacitracin, its salts and other derivatives	
2941.90.00.12	Polymixins, their salts and other derivatives	

HS Code	Description of Goods	Changes
2941.90.00.19	Other	
2941.90.00.90	Other	
2941.90.00.91	Rifampin (rifampicin), its salts and other derivatives	
2941.90.00.92	Cephalosporin, its salts and other derivatives • • • • • • • • • • • • • • • • • • •	
2941.90.00.93	Griseofulvin, its salts and other derivatives	
2941.90.00.94	Streptovaricins, their salts and other derivatives	
2941.90.00.95	Lincomycin, its salts and other derivatives	
2941.90.00.96	Neomycins, their salts and other derivatives	
2941.90.00.99	Other	
2942.00.00.10	Delete this class	5
2942.00.00.90	Delete this class	5

Chapter 29

ORGANIC CHEMICALS

Legal Notes.

- 1. Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27):
 - (c) The products of heading Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 29.40, or the products of heading No. 29.41, whether or not chemically defined;
 - (d) The products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly sultable for a specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
- . This Chapter does not cover:
 - (a) Goods of heading No. 15.04 or glycerol (heading No. 15.20);
 - (b) Ethyl alcohol (heading No. 22.07 or 22.08);
 - (c) Methane or propane (heading No. 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading No. 31.02 or 31.05);
 - (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
 - (g) Enzymes (heading No. 35.07);
 - (h) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefled-gas fuels in containers, of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300 cm² (heading No. 36.06);
 - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.23; or

- (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).
- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.
- 4. In heading Nos. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purposes of heading No. 29.29.

For the purposes of heading Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in heading Nos. 29.05 to 29.20.

- 5. (a) The esters of acid-function organic compounds of sub-Chapters i to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.
 - (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
 - (c) Subject to Note I to Section VI and Note 2 to Chapter 28:
 - (I) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and
 - (2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenoi- or enoi-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter.
 - (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).
 - (e) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.
- The compounds of heading Nos. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading Nos. 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids and imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

Subheading Legal Note.

I. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

Canadian Legal Note.

 The principles of Subheading Legal Note I above apply <u>mutatls mutandis</u> to the tariff items within any one Subheading of this Chapter.

Statistical Note.

 The principles of Subheading Legal Note I above apply <u>mutatis mutandis</u> to the statistical classes within any one tariff item of this Chapter.

(In accordance with the Harmonized System)

Code	0	Unit		Tai	lffs	
Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
	SUB-CHAPTER 1HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES					
29.01	Acyclic hydrocarbons.					
2901.10 2901.10.10.	-SaturatedButanes; hexanes	litre	Free	Free	25%	Free
2901.10.90. 10	HexanesOtherOther	kg kg kg	9.2%	9.2%	25%	6%
2901.21.00.00 2901.22.00.00 2901.23.00. 10 20 90	-UnsaturatedEthylene	kg kg kg kg	Free Fræ Free	Free Free Free	Free Free Free	Free Free Free
2901.24 2901.24.10.00 2901.24.20.00 2901.29.00. 10 20 30 40 50 60 90	isomers thereof	kg kgggggkkkkkkkkkkkkkkkkkkkkkkkkkkk	Free 9.2% 9.2%	Free 9.2% 9.2%	Free 25% 25%	Free 6% 6%
29.02	Cyclic hydrocarbons.			Wilder-Veller-Miller-Ve		
2902.11.00.00	-Cyclanes, cyclenes and cycloterpenes Cyclohexane	kg	10%	10%	25%	6.5%
2902.19	Camphene; dipentene; pinene	kg kg	Free	Free	Free	Free
30 2902.19.90. II 19 20 30	PineneOtherCyclanesCyclopropaneOtherCyclenes	kg kg kg kg	9.2%	9.2%	25%	6%
2902.20.00.00	-Benzene		Free	Free	Free	Free
2902.30.00.00	-Toluene	kg	Free	Free	Free	Free
2902.41.00.00 2902.42.00.00 2902.43.00.00 2902.44.00.00	-Xylenes"o"-Xylene"p"-Xylene"p"-Xylene"B"-XyleneMIxed xylene isomers	kg kg kg	Free Free Free	Free Free Free	Free Free Free Free	Free Free Free

Code		Unit	Unit Tariffs				
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
2902.50.00.00	-Styrene	kg	7.5%	7.5%	25%	5%	
2902.60.00.00	-Ethylbenzene	kg	9.2%	9.2%	25%	6%	
2902.70.00.00	-Cumene	kg	10%	10%	25%	6.5%	
2902.90.00. 10 20 30 90	-Other	kg kg kg kg	9.2%	9.2%	25%	6%	
29.03	Halogenated derivatives of hydrocarbons.					The state of the s	
2903.11.00.	-Saturated chlorinated derivatives of acyclic hydrocarbonsChloromethane (methyl chloride) and chloroethane (ethyl chloride)	kg	10%	12.5%	25%	8%	
20 2903.12.00.00 2903.13.00.00 2903.14.00.00 2903.15.00.00	Chloroethane (methylene chloride)Chloroform (trichloromethane)Carbon tetrachloride	kg kg kg kg	9.2% 10% 9.2% 10%	9.2% 12.5% 9.2% 10%	25% 25% 25% 25% 25%	6% 8% 6% 6.5%	
2903.16.00.	1,2-Dichloropropane (propylene dichloride) and dichlorobutanes		10%	12.5%	25%	8%	
2903.19.00. 10 20 20 90	,2-Dichloropropane Dichlorobutanes (1) ,1,1-Trichloroethane ,1,2-Trichloroethane	kg kg kg	9.2%	9.2%	25%	6%	
2903.21.00.00 2903.22.00.00 2903.23.00.00 2903.29.00.00	-Unsaturated chlorinated derivatives of acyclic hydrocarbonsVinyl chloride (chloroethylene)TrichloroethyleneTetrachloroethylene (perchloroethylene)Other (1)	kg kg	10% 9.2% 9.2% 10%	12.5% 9.2% 9.2% 12.5%	25% 25% 25% 25% 25%	8% 6% 6% 8%	
2903.30	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons		Table Continues and Continues				
2903.30.10.00 2903.30.90. 10 90		Kg	Free 10%	Free 12.5%	Free 25%	Free 8%	
2903.40.00.	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens		10%	12.5%	25%	8%	
 12 19	Dichlorodifluoromethane	kg kg					
21 29 30 40 90	TrichlorotrifluoroethaneOther chlorofluoroethanesBromotrifluoromethaneOtherOtherOther	kg kg kg					
2903.51.00.00	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons1,2,3,4,5,6-Hexachlorocyclohexane	. kg	10%	12.5%	25%	8%	

⁽¹⁾ See Subheading Legal Note I.(2) See Canadian Legal Note I.

(In accordance with the Harmonized System)

Code		Unit		Tar	lffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
2903.59.00. 10 90	Other (1)Chlordane	kg kg	10%	12.5%	25%	8%	
2903.61.00. 10 20 30 2903.62.00.	-Halogenated derivatives of aromatic hydrocarbonsChlorobenzene, "o"-dichlorobenzene and "p"-dichlorobenzeneChlorobenzene"p"-Dichlorobenzene"p"-Dichlorobenzene"p"-Dichlorobenzene	kg kg kg	10%	12.5%	25%	8%	
10	(1,1,1-trichloro-2,2-bis (p-chlorophenyl) ethane)	kg	10%	12.5%	25%	8%	*
20 2903.69.00. 10 20 90	DDT (1)Other (1)Benzyl chloride (1)Mixed isomers of dichlorobenzene (1)	kg kg kg kg	10%	12.5%	25%	8%	
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.						
2904.10.00.	-Derivatives containing only sulpho groups, their salts and ethyl esters	kg kg	10%	12.5%	25%	8%	*
2904.20.00. 	-Derivatives containing only nitro or only nitroso groups	kg kg kg	10%	12.5%	25%	8%	* *
2904.90.00.00	-Other	kg	10%	12.5%	25%	8%	
	SUB-CHAPTER IIALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						*
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
2905.11.00.00 2905.12.00. 10 2905.13.00.00 2905.14.00. 10 20 30 90	-Saturated monohydric alcoholsMethanol (methyl alcohol)Propan-l-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)Propan-l-olPropan-l-olButan-l-ol ("n"-butyl alcohol)	k kggggkg	10% 10%	10% 12.5% 10% 12.5%	20% 25% 25% 25%	5% 8% 6.5% 8%	***************************************

PAGE 29-6

Code	Decembet on of Coods	Unit of	Tariffs			
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
2905.15.00.00	Pentanol (amyl alcohol) and isomers thereof	kg	Free	Free	Free	Free
2905.16.00.	thereof	kg kg	10%	12.5%	25%	8%
2905.17.00.	Dodecan- -ol (laury alcohol), hexadecan- -ol (cetyl alcohol) and octadecan- -ol (steary alcohol)Dodecan- -ol (laury alcohol)	kg	10%	12.5%	25%	8%
20 30 2905.19.00.	Octadecan-I-ol (lauryl alcohol)	kg kg	10%	12.5%	25%	8%
11 12 19 20 30 90		kg kg kg kg kg				
2905.21.00.00 2905.22.00.	-Unsaturated monohydric alcoholsAllyl alcoholAcyclic terpene alcohols	kg kg	10%	12.5%	25% 25%	8% 8%
20 90 2905.29.00.	Citronellol	kg kg	10%	12.5%	25%	8%
	OtherOther	kg kg kg				
2905.31.00.00 2905.32.00.00 2905.39.00.	-DiolsEthylene glycol (ethanediol)	kg kg	10%	10% 11.5% 12.5%	25% 25% 25%	6.5% 7.5% 8%
20 90	Neopentyl glycol (2,2-dlmethyl-1,3-propanediol)	kg kg				
2905.41.00.00	-Other polyhydric alcohols (1)2-Ethyl-2-(hydroxymethyl) propane-1,3-dlol (trimethylolpropane)PentaerythritolMannitol	kg kg	10%	12.5%	25% 25%	8%
2905.43.00.00 2905.44.00.00 2905.49.00. 10 90	Mannitol	kg kg	10% 10% 10%	12.5%	25% 25% 25%	8% 8% 8%
2905.50.00.	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols		10%	12.5%	25%	8%
20	Derivatives of saturated monohydric alcohols	kg				
40	monohydric alcohols	kg kg				

⁽I) See Subheading Legal Note I.

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
2906.11.00.00	-Cyclanic, cyclenic or cycloterpenicMenthol	kg	Free	Free	Free	Free	
906.12.00.	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	kg kg	10%	12.5%	25%	8%	
906.13.00.	Dimethylcyclohexanols	kg kg	10%	12.5%	25%	8%	
20 30 906.14.00.00 906.19.00.00	Other sterols	kg kg kg	Free	Free 12.5%	Free 25%	Free 8%	
906.21.00.00	-AromaticBenzyl alcohol	kg kg	10%	12.5%	25 % 25 %	8%	
	SUB-CHAPTER IIIPHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
9.07	Phenois; phenoi-alcohols.						
907.11.00. 10 20	MonophenoisPhenoi (hydroxybenzene) and its saltsPhenoiSalts of phenoi	kg kg	9.2%	9.2%	25%	6%	
2907.12 2907.12.10.00	Cresols and their saltsP-Cresol for use in the manufacture of butylated hydroxytoluene (2)	kg	Free 9.2%	Free 9.2%	25% 25%	Free 6%	
10 20 30	o-Cresol	kg kg kg	1				
40 50 2907.13.00.	Mixed isomers of o-cresol, m-cresol and p-cresol Salts of cresols Octylphenol, nonylphenol and their isomers; salts thereof	kg kg	9.2%	9.2%	25%	6%	
10 20 30	Octylphenol	kg kg	10.2%	1000			
2907.14.00.	or nonylphenol	kg kg kg	9.2%	9.2%	25%	6%	
2907.15.00.	Naphthols and their salts	ka	9.2%	9.2%	25%	6%	
90 2907.19.00. 10 90	Other naphthols; salts of naphthols	kğ kg kg	9.2%	9.2%	25%	6%	
2907.21.00.	-Polyphenois Resorcinol and its salts		9.2%	9.2%	25%	6%	

⁽¹⁾ See Subheading Legal Note I.(2) See Canadian Legal Note I.

PAGE 29-8

Code	December of Conds	Unit of	Tariffs				
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
2907.22.00.	Hydroquinone (quinol) and its salts	kg kg	9.2%	9.2%	25%	6%	
2907.23.00.	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	kg	9.2%	9.2%	25%	6%	
2907.29.00.	Butyl catechol	kg kg	9.2%	9.2%	25%	6%	
2907.30.00.00	Other	kg kg	9.2%	9.2%	25%	6%	
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.						
2908,10,00, 11 12 13 19 20	-Derivatives containing only halogen substituents and their saltsDerivatives of phenols containing only chlorine substituents and their saltsPentachlorophenolHexachloropheneOtherOerivatives of phenol-alcohols and their salts	kg kg kg kg kg	10%	12,5%	25%	8%	
2908.20.00.	-Derivatives containing only sulpho groups, their salts and estersDerivatives of phenols, their salts and estersPhenolsulphonic acids	kg	10%	12.5%	25%	8%	
19 20	Other	kg kg					
2908.90.00.	-Other	kg kg	10%	12.5%	25%	8%	
	SUB-CHAPTER IVETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES						
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives						

⁽I) See Subheading Legal Note I.

(In accordance with the Harmonized System)

Code		Unit				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
2909.11.00.00 2909.19.00. 10 20	Diethyl ether (1)Other (1)Methyl tert-butyl ether (MTBE)	kg kg	10%	12.5%	25% 25%	8%
90	2,2-diméthyl propyl ether) (TAME)	kg kg				
2909.20.00.00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%	12.5%	25%	8%
2909.30.00. 10 90	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg kg	10%	12.5%	25%	8%
2909.41.00.00	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives2,21-Oxydiethanol (diethylene glycol,		100	12.5%	25%	8%
2909.42.00.	digol)	kg	10%	12.5%	25%	8%
10 20 2909.43.00.	Ethylene glycol monomethyl etherDlethylene glycol monomethyl etherMonobutyl ethers of ethylene glycol or of diethylene glycolEthylene glycol monobutyl etherDiethylene glycol monobutyl ether	kg kg kg	10%	12.5%	25%	8%
2909.44.00.	Other monoalky[ethers of ethylene glycol or of diethylene glycol	kg kg kg	10%	12.5%	25%	8%
90 2909.49.00. 10 20 30 40 50	Other (1)Triethylene glycolTriethylene glycol monoethyl etherTriethylene glycol monomethyl etherTriethylene glycol monomethyl etherTriethylene glycol monobutyl ether	kg kg kg kg kg	10%	12.5%	25%	8%
2909.50.00. 10 20 90	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivativesButylated hydroxyanisoleGuaiacolOther	kg kg kg	10%	12.5%	25%	8%
2909.60.00.	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives.	kg	10%	12.5%	25%	8%
20 30 40 50 60 90	p-Menthane-6-hydroperoxideMethyl ethyl ketone peroxideCumene hydroperoxideDlcumyl peroxide	kg kg kg				

PAGE 29-10

Code	Description of Goods	Unit of		Tar	riffs		
Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.						
2910.10.00.00	-Oxirane (ethylene oxide)	kg	9.2%	9.2%	25%	6%	
2910.20.00.00	-Methyloxirane (propylene oxide)	kg	10%	12.5%	25%	8%	
2910.30.00.00	-I-Chloro-2,3-epoxypropane (epichlorohydrin)	kg	Free	Free	10%	Free	
2910,90,00. 10 20 90	-Other	kg kg kg	10%	12.5%	25%	8%	
29. 29 .00.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	kg	10%	12.5%	25%	8%	
	SUB-CHAPTER VALDEHYDE-FUNCTION COMPOUNDS						
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformal dehyde.	Market or Advance - Advanced - Company					
2912.11.00.00 2912.12.00.00 2912.13.00.00 2912.13	-Acyclic aldehydes without other oxygen functionMethanal (formaldehyde)Ethanal (acetaldehyde)Butanal (butyraldehyde, normal isomer)Other (I)	kg kg kg	5% 10% 10%	10% 12.5% 12.5%	20% 25% 25%	5% 8% 8%	
2912.19.10.00 2912.19.90. 10 20 90	Glyoxal for use in the manufacture of textile dressings	kg kg kg kg	Free 10%	Free 12.5%	25 % 25 %	Free 8%	
2912.21.00.00 2912.29.00.00	-Cyclic aldehydes without other oxygen functionBenzaldehyde	kg kg	10%	12.5%	25% 25%	8%	
2912.30.00.00	-Aldehyde-alcohols	kg	10%	12.5%	25%	8%	
2912.41.00.00	-Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function Vanillin (4-hydroxy-3-methoxybenzaldehyde)	kg	10%	12.5%	25%	8%	
2912,42,00.00	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde) Other (1)	kg kg	10%	12.5%	25% 25%	8%	
2912.49.00.00	-Cyclic polymers of aldehydes	kg	10%	12.5%	25%	8%	
			10%			8%	

⁽¹⁾ See Subheading Legal Note 1.(2) See Canadian Legal Note 1.

(In accordance with the Harmonized System)

Code		Unit		Tar	iffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
29.13 2913.00.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12	kg	10%	12.5%	25%	8%
	SUB-CHAPTER VIKETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS					
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2914.11.00.00 2914.12.00.00	-Acyclic ketones without other oxygen functionAcetone	kg kg	10%	10%	25% 25%	6.5%
2914.13.00.00	4-Methylpentan-2-one (methyl isobutyl ketone)	kg	9.2%	9.2%	25%	6%
2914.19 2914.19.10.00 2914.19.90. 10 20 90	UnerDiethyl ketone and methyl normal propyl ketone, for use in the refining of crude oilOtherAcetylacetoneMethyl normal propyl ketone	kg kg kg kg	Free 9.2%	Free 9.2%	25% 25%	6%
2914.21.00.00 2914.22.00. 10 20	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen functionCamphorCyclohexanone and methylcyclohexanonesCyclohexanoneWethylcyclohexanones	kg kg kg	Free 9.2%	Free 9.2%	25% 25%	Free 6%
2914.23.00. 10 20 2914.29.00.	Ionnes and methyliononesIonnesMethyliononesHophorone (I)	kg kg	9.2%	9.2%	25% 25%	6%
90 2914.30.00.	Other -Aromatic ketones without other oxygen functionBenzophenone	kg kg	9.2%	9.2%	25%	6%
2914.41.00.00	-Ketone-alcohols and ketone-aldehydes4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	kg kg	9.2%	9.2%	25 % 25 %	6% 6%
2914.50.00. 10 90	-Ketone-phenols and ketones with other oxygen function	kg kg	9.2%	9.2%	25%	6%
2914.61.00.00 2914.69.00.00	-QuinonesAnthraquinone	kg kg	9.2%	9.2%	25% 25%	6% 6%
2914.70.00.00	-Halogenated, sulphonated, nitrated or nitrosated derivatives	kq	9.2%	9.2%	25%	6%

⁽I) See Subheading Legal Note I.

PAGE 29-12

Code	Description of Goods	Unit of	Tariffs				
or Nu mber	Description of cooks	Meas.	BP	MFN	Gen	GP	
	SUB-CHAPTER VIICARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACID AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	s					
29.15	Saturated acyclic monocarboxyllc acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
2915.11.00.00 2915.12.00. 10 90	-Formic acid, its salts and estersFormic acid	kg kg kg	Free 10%	8% 12.5%	25% 25%	Free 8%	
2915.13 2915.13.10.00 2915.13.90. 10 90	Esters of formic acidMethyl formate for use in the manufacture of dimethylformamideOther	kg kg kg	Free 10%	Free 12.5%	25% 25%	Free 8%	
2915.21.00.00 2915.22.00.00 2915.23.00.00 2915.24.00.00	-Acetic acid and its salts; acetic anhydrideAcetic acid	kg kg kg kg	10% 10% 10%	12.5% 12.5% 12.5% 12.5%	25% 25% 25% 25%	8% 8% 8%	
2915.29 2915.29.10.00 2915.29.90. 10 20 30 40 90	OtherCopper acetatesAluminum acetateSodium diacetate	kg kg kg kg kg	Free 10%	10%	25% 25%	Free 8%	
2915,31.00.00 2915,32.00.00 2915,33.00.00 2915,34.00.00 2915,35.00.00 2915,39.00. 10 20 30 40 90	-Esters of acetic acidEthyl acetateVinyl acetateVinyl acetateIsobutyl acetateIsobutyl acetate2-Ethoxyethyl acetateOther (I)n-Pentyl acetate (n-amyl acetate)Glycerol acetateEthylene glycol diacetateEthylene yl acetate	k k k k k k k k k k k k k k k k k k k	10% 10% 10% 10% 10%	12.5% 12.5% 12.5% 12.5% 12.5% 12.5%	25% 25% 25% 25% 25% 25% 25%	5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5. 5	
2915.40.00. 10 20 90	-Mono-, di- or trichloracetic acids, their salts and esters	kg kg kg	10%	12.5%	25%	8%	
2915.50.00. 10 21 29	Propionic acid, its salts and esters	kg kg kg	10%	12.5%	25%	8%	
2915.60.00.00	-Butyric acids, valeric acids, their salts and esters	kg	10%	12.5%	25%	8%	

⁽¹⁾ See Subheading Legal Note 1.(2) See Canadian Legal Note 1.

Code		Unit Tariffs				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
915.70.00.	-Palmitic acid, stearic acid, their salts and esters	kg	10%	12.5%	25%	8%
21 22 29 31 39	Calcium stearateZinc stearateOtherEsters of stearic acidEthylene glycol distearate	kg kg kg kg				
40 90	Other	kg kg		Turn descriptions and the second		
2915.90.00. 	-Other	kg kg kg	10%	12.5%	25%	8%
14 19 21 29	Other	kg kg				
31	Others	kg kg				
32 39 91	OtherOtrivatives of acetic acid	kg kg kg				
92 99	Other	kg kg				
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	No. and a second control of the cont				
2916.11.00. 10 20	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivativesAcrylic acid and its salts	kg kg	Free	Free	10%	Free
2916.12 2916.12.10.00 2916.12.90. 10 20 30	Esters of acrylic acidMethyl acrylate	kg kg kg	Free 10%	Free 12.5%	10% 25%	Free 8%
40 90 2916.13.00.	2-Ethylhexyl acrylate	kg kg	Free	Free	10%	Free
10 20 2916.14.00. 10 20 30 40 90	Methacrylic acidSalts of methacrylic acidEsters of methacrylic acidButyl methacrylateHydroxypropyl methacrylateMethyl methacrylateMethyl methacrylate	kg kg kg kg kg	10%	12.5%	25%	8%

⁽¹⁾ See Subheading Legal Note I.(2) See Canadian Legal Note I.

PAGE 29-14

Code	Description of Goods	Unit of		Tar	iffs	
Number	besci fiftini di coccis	Meas.	BP	MFN	Gen	GP
916.15.00. 10 20 30 40	Oleic, linoleic or linolenic acids, their salts and esters	kg kg kg	10%	12.5%	25%	8%
916.19.00. 10 20 30 90	Other(1)Sorbic acidAcrylic acid derivativesMethacrylic acid derivativesOther	kg kg kg kg	10,6	12.00	276	
	monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives -Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%	12.5%	25%	8%
916.31 916.31.10.00 916.31.20. 10 20 30	Benzoic acid, its salts and estersBenzoic acid	kg kg kg kg	10%	10%	25% 25%	6.5%
916.32.00.	Benzoyl peroxide and benzoyl chlorideBenzoyl peroxide	kg	10%	12.5%	25%	8%
20 2916.33.00.00 2916.39.00. 10 20 90	Benzoyl chloridePhenylacetic acid, its salts and estersOther2-(4-Isobutylphenyl) propionic acidOtherOther	kg kg kg kg kg	10%	12.5%	25% 25%	8% 8%
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2917.11.00.	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivativesOxalic acid, its salts and estersOxalic acid .	kg	10%	12.5%	25%	8%
20 2917.12.00.	Salts and esters of oxalic acid	kg kg	10%	12.5%	25%	8%
22 23 29 2917.13.00.	Bitsononyl adipate	kg kg kg				
10 21 29 31	and esters	kg kg kg	10%	12.5%	25%	8%
32 39	Dioctyl sebacate	kg kg				

⁽¹⁾ See Subheading Legal Note 1.

(In accordance with the Harmonized System)

Code		Unit		Tar	~lffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
2917.14.00.00 2917.19.00. 10 20 30 90	Maleic anhydride	kg kg kg kg	9.2%	9.2%	25% 25%	6% 8%	*
2917.20.00.	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxldes, peroxyacids and their derivatives	kg kg	10%	12.5%	25%	8%	
2917.31.00.00 2917.32.00. 10 20	-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivativesDibutyl orthophthalatesDioctyl orthophthalatesDiiscoctyl o-phthalate (DIOP)Di(2-ethyl hexyl) o-phthalate (DOP)	kg kg kg	10%	12.5%	25 % 25 %	8% 8%	*
2917.33.00.	Other	kg kg	10%	12.5%	25%	8%	**
2917.34.00. 10 20 30 40 50	Didecyl orthophthalateOther esters of orthophthalic acid (1)Dimethyl o-phthalateButyl o-phthalateButyl benzyl o-phthalateDicylohexyl o-phthalate	kg kg kg kg kg	10%	12.5%	25%	8%	*
60 90 2917.35.00.00 2917.36.00.	Dicapryl o-phthalateOtherPhthalic anhydrideTerephthalic acid and its saltsTerephthalic acid	kg kg kg	10% Free	12.5% Free	25% 25%	8% Free	
2917.37.00.00 2917.39.00. 10 20 30 40	Salts of terephthalic acidDimethyl terephthalateOtherIsophthalic acidLead phthalateTrimellitic anhydrideTrinellitic anhydrideTrinellitic anhydrideTrinellitic anhydride	kg kg kg kg kg kg	Free 10%	Free 12.5%	10% 25%	Free 8%	3
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.						
2918.11 2918.11.10. 10 2918.11.20.00 2918.12.00.00 2918.13	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivativesLactic acid, its salts and estersLactic acid and its saltsLactic acid and its saltsLactic acid acidLactic acid acid	kg kg kg kg	Free IO% Free	Free 12.5% 8.5%	25% 25% 25%	Free 8% Free	

PACE 20-16

Code		Unit of		Tar	iffs	
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
2918.13.10.	Antimony potassium tartrates; sodium potassium tartrates	kg kg	Free	Free	25%	Free
20 918.13.20.00 918.13.90.	Sodium porassium faillales	kg kg	Free 10%	8.5%	25 % 25 %	Free 8%
20 918.14.00.00 918.15	Esters of tartaric acid	kg kg	10%	12.5%	25%	8%
918.15.10.00	Tricalcium citrate for use in the manu- facture of citric acid or sodium citrate Monocalcium citrate; barium citrate;	kg	Free	Free	25%	Free
10	butyl citrate; acetyl tributyl citrate	kg	Free	Free	25%	Free
918.15.90.	acetyl tributyl citrate	kg	10%	12.5%	25%	8%
11 12 19 20	Potasslum citrateSodium citrateCtherEsters of citric acidGluconic acid, its salts and esters	kg kg kg kg				
918.16.10.	Gluconic acid and its salts	kg	Free	Free	25%	Free
2 I 22 23	Ferrous gluconate	kg kg kg				
29 2918.16.20.00 2918.17.00.00	Other	kg kg	10%	12.5%	25%	8%
2918.19 2918.19.10.00	salts and esters	kg kg	Free	12.5% Free	25% 25%	8% Free
2918.19.90. 11 12 19 20	her	kg kg kg kg	10%	12.5%	25%	8%
	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives				054	
2918.21.00. 10 20	Salicylic acid and its salts	kg kg	Free	Free	25%	Free
918.22.10.	estersO-Acetylsalicylic acid and its sodium salt		Free	Free	25%	Free
10 20 918.22.90.00	Sodium salt of o-acetylsalicylic acid	kg kg kg	10%	12.5%	25%	8%
2918,23,00.	Other esters of salicylic acid and their salts	kg	10%	12.5%	25%	8%
90 2918,29,00, 10 20 30 90	Other (1)Other (1)Propyl gallateMethyl parahydroxybenzoate	kg kg kg kg	10%	12.5%	25%	8%

⁽¹⁾ See Subheading Legal Note 1.(2) See Canadian Legal Note 1.

(In accordance with the Harmonized System)

Code	Unit							
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP		
2918.30.00.	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg kg	10%	12.5%	25%	8%		
2918.90.00. 11 12 13 14 15 19 21 22 29 90	-Other	kg kg kg kg kg kg	108	12.5%	25%	8%		
	SUB-CHAPTER VIIIESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES							
29.19 2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.							
2919.00.10.00 2919.00.90. 10 20 30 40 90	Sodium glycero phosphate; calcium glycero phosphate; tris (2,3-diabromopropyl) phosphate	kg kgg kgg kkg	Free	Free 12.5%	25% 25%	Free 8%		
29.20	Esters of other inorganic acids (excluding esters of hydrogen halides) and their saits; their halogenated, sulphonated, nitrated or nitrosated derivatives.							
2920.10.00.	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivativesMalathionOther		10%	12.5%	25%	8%		

⁽¹⁾ See Subheading Legal Note I.(2) See Canadian Legal Note I.

PAGE 29-18

Code	Description of Goods	Unit of	Tariffs				
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
2920.90 2920.90.10.00	-Other (I)	litre	65.99£ /litre	65.99¢ /litre	65.99¢ /litre	43.99¢ /litre	
2920.90.20.	Dimethyl sulphate; carbonic esters, their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives		and 30% Free	Free	and 30%	Free	
10 90	Other	kg kg	10%	10.54	054		
2920.90.90.	Sulphuric estersLauryl hydrogen sulphate	kg	10%	12.5%	25%	8%	
19 20	Other	kg kg					
91 92 93 94	Ethyl silicate	kg kg kg kg					
95 96 99	Di-N-propyl peroxydicarbonateDi-tert butyl peroxylisopropyl carbonate	kg kg kg					
77	SUB-CHAPTER IXNITROGEN-FUNCTION COMPOUNDS	79					
29.21	Amine-function compounds.						
2921.11.00.	-Acyclic monoamines and their derivatives; salts thereofMethylamine, di- or trimethylamine and their saltsMethylamineDimethylamine .	kg kg kg	10%	12.5%	25%	8%	
40	Salts of methylamine, dimethylamine or trimethylamine	kg kg	10%	12.5%	25%	8%	
20 2921.19.00. 10 20 30	Salts of diethylamine (1)Other (1)PropylaminePropylamineTriethylamine	kg kg kg kg	10%	12.5%	25%	8%	
90	Other	kg					
2921.21.00.	saits thereofEthylenediamine and its saits	kg	10%	12.5%	25%	8%	
20 20 20 20 20 20 20 20 20 20 20 20 20 2	Ethylenediamine	kg kg	10%	12.5%	25%	8%	
2921.29.00.	Salts of hexamethylenediamine	kg kg	10%	12.5%	25%	8%	
20 30 90	Triethylenetetramine	kg kg kg					

⁽¹⁾ See Subheading Legal Note 1.(2) See Canadian Legal Note 1.

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Unit Tariffs					
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP		
2921.30.00.	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof Cyclohexylamine	kg kg	10%	12.5%	25%	8%		
2921.41.00.	-Aromatic monoamines and their derivatives; salts thereofAniline and its salts	kg	10%	12.5%	25%	8%		
2921.42.00.	Aniline	kg kg	10%	12.5%	25%	8%		
2921.43.00.	Other	kg kg	10%	12.5%	25%	8%		
2921.44.00.	OtherDiphenylamine and its derivatives; salts thereofDiphenylamineOther	kg kg	10%	12.5%	25%	8%		
2921.45.00.	Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof		10%	12.5%	25%	8%		
20 2921.49.00. 10 90	salts thereof	kg kg kg kg	10%	12.5%	25%	8%		
2921.51.00. 10 20	-Aromatic polyamines and their derivatives; salts thereof	kg kg	10%	12.5%	25%	8%		
2921,59,00. 10 20 90	Other (1)3,3'-Dichlorobenzidine (1)n-Phenyl-p-phenylenediamine (1)	kg kg kg kg	10%	12.5%	25%	8%		
29.22	Oxygen-function amino-compounds.							
2922.11.00.	-Amino-alcohols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereofMonoethanolamine and its salts	kg	10%	11.5%	25%	7.5%		
20 2922.12.00. 10 20	Salts of monoethanolamine	kg kg	10%	11.5%	25%	7.5%		
2922.13.00.	Salts of triethanolamine	kg kg	10%	11.5%	25%	7.5%		

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of			iffs	
Number	2000 1,71100 21	Meas.	BP	MFN	Gen	GP
11 12 13 14 15 16 17 18 19 21 29	Other (1)Acyclic amino-alcohols2-Dlethylaminoethanol2-Amino-l-propanol; 3-amino-l-propanolDlphenhydramine2-Amino-2-methyl-l-propanolMsthylglucamineMethyl ethanolamineMethyl diethanolamineMethyl ethanolamine	kg kg kg kg kg kg kg	10%	12.5%	25%	8%
2922.21.00.00	-Amino-naphthols and other amino-phenols, their ethers and esters, other than those containing more than one kind of oxygen function; salts thereofAminohydroxynaphthalenesulphonic acids and their saltsAnisidines, phenetidines, and their saltsOther (I)	kg kg kg	10% 10% 10%	12.5%	25% 25% 25%	8% 8% 8%
2922.30.00.00	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof	kg	10%	12.5%	25%	8%
2922,41.00. 10 90 2922,42.00. 10 21 22	-Amino-acids and their esters, other than those containing more than one kind of oxygen function; salts thereofLysine and its esters; salts thereofOtherOtherGlutamic acid and its saltsSalts of glutamic acidMonosodium glutamate, in bulkMonosodium glutamate, in retail	kg kg kg kg	10%	12.5%	25\$ 25\$	8%
29 2922.49.00. 10 20 30 40 50 90	packagingOther	kg kg kg gggg kkg kg	10%	12.5%	25%	8%
2922,50.00. 10 20 30 40 50 60	-Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen functionPoppanolol and its hydrochlorideMethyldopaPhenylephrine hydrochlorideBetoprolol tartratePhosphono methylglycine and its saltsOther	kgg kkg kkg kk kk	10%	12.5%	25\$	8\$

⁽¹⁾ See Subheading Legal Note 1.

(In accordance with the Harmonized System)

Code		Unit		Tar	iffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
29.23	Quaternary ammonium saits and hydroxides; lecithins and other phosphoaminolipids.					
2923.10.00. 10 20 90	-Choline and its salts	kg kg kg	10%	12.5%	25%	8%
2923.20.00. 10 90	-Lecithins and other phosphoaminolipidsLecithin	kg kg	10%	12.5%	25%	8%
2923.90.00. 10 20 90	-Other	kg kg kg	10%	12.5%	25%	8%
29.24	Carboxyamide-function compounds; amide-function compounds of carbonic acid.					Carrier Control of Carrier Contr
2924.10.00. 10 20 30 40 50 60 90	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	kg kg kg kg kg kg	10%	12.5%	25%	8%
2924,21,00. 10 2924,29.00. 10 21 22 30 40 50 60 70 80 91 92 93	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereofUreines and their derivatives; salts thereof	kg kg kg kg kg	10%	12.5%	25% 25%	8%

⁽I) See Subheading Legal Note I.

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of		Tar	iffs		
Number	bescription of goods	Meas.	BP	MFN	Gen	GP	
29.25	CarboxyImide-function compounds (including saccharin and its salts) and imine-function compounds.						
2925.11.00.	-Imides and their derivatives; salts thereofSaccharine and its salts		10%	12.5%	25%	8%	
10 20 2925.19.00.00	Saccharin	kg kg kg	10%	12.5%	25%	8%	
2925.20	-Imines and their derivatives; salts						
2925.20.10.00 2925.20.90.	thereofGuanidine; di-"o"-tolylguanidine	kg	Free 10%	Free 12.5%	25% 25%	Free 8%	
10 20 90	I,3-Diphenylguanidine	kg kg kg					
29.26	Nitrile-function compounds.						
2926.10.00.00	-Acrylonitrile	kg	6.3%	6.3%	25%	4%	
2926.20.00.00	-1-Cyanoguanidine (dicyandiamide)	kg	10%	12.5%	25%	8%	
2926.90 2926.90.10.	-Other (1)Ethylene cyanohydrin; methyleneaminoacetonitrile; nitrobenzonitriles		Free	Free	25%	Free	
10 90 2926.90.20.00 2926.90.90.	Ethylene cyanohydrinOtherAdiponitrileOther (2)	kg kg kg	10%	10%	25% 25%	6.5%	
10 90	Acetonitrile	kg kg		Ray Policy Company	and a second sec		
29.27 2927.00.00.	Diazo-, azo- or azoxy-compounds		Free	Free	25%	Free	
10	Diazo-compounds	kg					
21 29 30	l,l'-Azobisformamide	kg kg kg					
29.28 29 2 8.00.00.	Organic derivatives of hydrazine or of						
	hydroxylamine		Free	Free	25%	Free	
	Hydrazino dihydroxy-methylhydrocinnamic acid monohydrate (Carbidopa)						
19	Other	kg					
21 22 23 29	Éthyl methyl ketoxime Dlethylhydroxylamine Monolinuron	kg kg					

⁽¹⁾ See Subheading Legal Note 1.(2) See Canadian Legal Note 1.

(In accordance with the Harmonized System)

Number Meas, BP MFN Gen GP	Code	Description of Goods	Unit Tariffs					
10		Description of Goods		BP	MFN	Gen	GP	
10	29.29	Compounds with other nitrogen function.						
SUB-CHAPTER XQRGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES 10% 25% 6.5% 10% 10% 25% 6.5% 10% 10% 25% 6.5% 10%	10 20 30 40	Toluene diisocyanates	kg kg kg	10%	12.5%	25%	8%	
### HETERCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES 29.30 Organo-sulphur compounds. 2930.10.00.	2929.90.00.00	-Other	kg	10%	12.5%	25%	8%	
10		HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS						
10	29.30	Organo-sulphur compounds.						
10	10 20 30	Potassium amyl xanthate	kg kg	10%	10%	25%	6.5%	
10	10	Triallate		10%	12.5%	25%	8%	
2930.90.00.	10 20	Tetramethylthiuram monosulphide	kg	10%	12.5%	25%	8%	
ThiolsThiolsThyl mercaptans	2930.40.00.00	-Methionine	kg	10%	12.5%	25%	8%	
1	2930.90.00.			10%	12.5%	25%	8%	
21	12 13	Cysteine	kg kg					
31		Other						
41Thioglycollic acid kg 42Thiolactic acid kg 49Other kgTher		Thiourea						
Other	42	Thioglycollic acid	kg					
		Other	kg					

(In accordance with the Harmonized System)

Code	Description of Goods	Unit		Tar	iffs	
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
9.31	Other organo-inorganic compounds		10%	12.5%	25%	8%
11 12 19 21 29 30 41 49 51 52 59 60	Organo-arsenic compoundsPhenylarsonic acid4-hydroxy-3-nitrobenzene-arsonic acidOtherOrgano-mercury compoundsOrgano-silicon compoundsOrgano-tin compoundsTributyltin oxideOrgano-aluminum compoundsOrgano-aluminum compoundsTributyltin oxide	kg kg kg kg kg kg kg				
90	Other organo-inorganic compounds Heterocyclic compounds with oxygen	kg				
2932. .00.00 2932. 2 2932. 2. 0.00 2932. 2.90.00	hetero-atom(s) only. -Compounds containing an unfused furan ring (whether or not hydrogenated) in the structureTetrahydrofuran2-Furaldehyde (furfuraldehyde)For use in the refining of crude oilsOtherFurfury! alcohol and	kg kg kg	10% Free 10%	12.5% Free 12.5%	25 % 25 % 25 %	8% - 8%
2932.13.00. 10 20 2932.19.00. 10	Furfuryl alcohol and tetrahydrofurfuryl alcoholFurfuryl alcoholTetrahydrofurfuryl alcoholDinitro salicylic acid-5-nitro furfurylideneOther	kg kg kg	10%	12.5%	25% 25%	8%
2932.21.00.	-LactonesCoumarin, methylcoumarins and ethylcoumarinsCoumarin	kg kg	10%	12.5%	25%	8%
2932.29.00. 10 20 30 40 90	PethylcounarinsEthylcounarinsOther lactonesGluconolactonesIsoascorbic acidIsoascorbic acid sodium salt	kg kg kg	10%	12.5%	25%	8%
2932.90.00. 10 20 30 90	-Other	kg kg	10%	12.5%	25%	8%

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of		Tai	riffs	
Number	Description of Goods	Meas.	BP	MFN	Gen	GP
9,33	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts.			The control of the co		
933.11.00.00 933.19.00. 10 20 30 40 90	-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structurePhenazone (antipyrin) and its derivativesOther (1)PhenylbutazonePhydroxyphenylbutazone	kg kg kg kg kg	10%	12.5% 12.5%	25% 25%	8% 8%
933.21.00.	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structureAllantoin and its derivativesAllantoin and its derivatives	kg	10%	12.5%	25%	8%
90 933.29.00. 10 20 30 40 50 90	Other (1)Other (1)EthylenethioureaMetronidazoleMiconazole (1)Miconazole (1)Cimetidine	kg kgg kg kg kg	10%	12.5%	25%	8%
933.31.00.	-Compounds containing an unfused pyridine ring(whether or not hydrogenated) in the structurePyridine and its saltsSalts of pyridine	kg	10%	12.5%	25%	8%
933.39.00.	Containing a pyridine ring as the only hetero-atom ring in the structure	kg	10%	12.5%	25%	8%
12 13 19	TripelennamineClopindolOtherOther rings with nitrogen hetero-atoms in the structure	kg kg kg kg				
21 22 23 29 30 40 50 60	The Structure	kg kg kgg k kgg kkg				
933.40.00. 10 20 90	-Compounds containing a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fusedEthoxyquinObbrisoquineOther	kg kg kg	10%	12.5%	25%	8%

(In accordance with the Harmonized System)

PAGE 29-26

Code	Describition of Coods	Unit of		Tai	iffs	
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
2933.51.00.00 2933.59.00. 11 12 13 14 15 16 19 21 22 23 29 30	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure; nucleic acids and their salts -Malonylurea (barbituric acid) and its derivatives; salts thereofOther(I)Containing a pyrimidine ringTrimethoprimAmproliumAliopurinolOther	k kggggg gggkkkkkkkkkkkkkkkkkkkkkkkkkk	10% 10%	12.5% 12.5%	25% 25%	8% 8%
2933.61.00.00 2933.69.00. 10 20 30 40 90	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure	kg kg kg kg kg	10%	12.5%	25% 25%	8%
2933.71.00.00 2933.79.00. 10 20 90	-Lactams6-Hexanelactam (epsilon-caprolactam)Other lactamsWinyl pyrrolidoneVinyl pyrrolidone	kg kg kg	5% 10%	5% 12.5%	15% 25%	3% 8%
2933,90,00.	-Other	, , , , , , , , , , , , , , , , , , ,	10%	12.5%	25%	8%

(In accordance with the Harmonized System)

Code	Description of Coods	Unit		Tar	iffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
2933,90,00, (cont.) 41 42 43 44 49 50 60 70 80	Compounds having a tricyclic ring systemDesipramineImipramineChlorimipramine hydrochlorideChterAcyclovirIndomethacinIndomethacin	kg kg kg kg kg kg					
99	Other	kg					
29.34	Other heterocyclic compounds.				-		
2934.10.00.	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	kg kg	10%	12.5%	25%	8%	
2934.20.00.	-Compounds containing a benzothiazole ring-system (whether or not hydrogenated), not further fused	kg	10%	12.5%	25%	8%	
21 22 23 29	derivatives2-Mercaptobenzothiazole2(Morpholinothio)benzothiazole0therBenzothiazole-sulphenamidesN-tert-Butylbenzothiazole-2-sul-	kg kg kg kg					
32	phenamide	kg					
39 80 90	phenamide	kg kg kg kg					
2934.30.00. 10 20 30 90	-Compounds containing a phenothiazine ring-system (whether or not hydrogenated), not further fused	kg kg kg kg	10%	12.5%	25%	8%	
2934.90 2934.90.10. 10 20	-Other (1)Morpholine; sultones and sultamsMorpholine	kg kg	9.2%	9.2%	25%	6%	

(In accordance with the Harmonized System)

Code	Description of Coods	Unit of		Tar	iffs	
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
2934.90.90.	Other (2)		10%	12.5%	25%	8%
10	Thioridazine	kg				
20	Furazolidone	kg				
	Heterocyclic compounds having a five-membered-ring structure				İ	
31	Thiophan sulfone	kg				
32	Methidathion	kg				
39 40	Other	kg				İ
40	six-membered-ring structure	kg				
	Pitzotifen hydrogen malate;			ĺ		
	amoxapine; pyrantel pamoate morantel tartrate					
51	Pitzotifen hydrogen malate	kg				
52	Amoxapine	kg				
53 54	Pyrantel pamoate	kg ka				
60	6-Aminopenicillanic acid	kg				
	Other	1				
91	Azinphos-methyl	kg kg				
92 93	Carboxin	kg				
94	Hydralazine	kg		Į.		
95	4,4-Dithiodimorphine	kg kg				
96 97	Timolol maleate	kg				
98	Benoxaprofen	kg				
99	Other	kg				-
29.35						
2935.00.00.	Sulphonamides		9.2%	9.2%	25%	6%
10	Salicylazosulphapyridine	kg				
20	Sulphamethoxazole	kg				
30	Sulphatiazole	kg		i		
40 50	Furosemide	kg kg				
60	Hydrochlorothiazide	kg				
70	Glyburide	kg				
80 90	Chlorpropamide	kg				
90	Offiel	1.9				
	SUB-CHAPTER XIPROVITAMINS, VITAMINS					
	AND HORMONES			-		
		ALC: A CALLES				-
29.36	Provitamins and vitamins, natural or					
	reproduced by synthesis (including natural concentrates), derivatives					
	thereof used primarily as vitamins, and					
	intermixtures of the foregoing, whether					
2076 10 00 00	or not in any solvent.	ka	9.2%	9.2%	25%	6%
2936.10.00.00	-Provitamins, unmixed	kg	7.20	7.4	200	0,0
	-Vitamins and their derivatives,					
2936.21.00.00	Vitamins A and their derivatives		9.2%	9.2%	25%	6%
2936.22.00.00	Vitamin B and its derivatives	kg	9.2%	9.2%	25%	6%
2936.23	Vitamin B ₂ and its derivatives	1				

(In accordance with the Harmonized System)

Code	Description of Ocada	Unit		Tai	iffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
936.23.10.00	Vitamin B, (riboflavin or lactoflavin), whether of not containing necessary carriers or diluents, but no other admixture, for use only in the manufac- ture of feeds for livestock, poultry or					
936.23.90.00	fur-bearing animals	kg kg	Free 9.2%	Free 9.2%	25% 25%	Free 6%
2936.24.00. 10 20	D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	kg kg	9.2%	9.2%	25%	6%
90 2936.25.00.00 2936.26.00.00 2936.27.00.	Other	kg kg kg	9.2% 9.2% 9.2%	9.2% 9.2% 9.2%	25% 25% 25%	6% 6% 6%
20 90 2936.28.00.00 2936.29.00.	Sodium ascorbate	kg kg kg kg	9.2%	9.2%	25% 25%	6% 6%
30 40 50 90	Vitamin D and its derivativesFolic acid and its derivativesVitamin K and its derivativesOther	kg kg kg kg				
2936.90.00.00	-Other, including natural concentrates	kg	9.2%	9.2%	25%	6%
29,37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.					
2937.10.00.00	-Pituitary (anterior) or similar hormones, and their derivatives	kg	9.2%	9.2%	25%	6%
2937.21.00.	-Adrenal cortical hormones and their derivativesCortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)CortisoneHydrocortisone	kg kg	9.2%	9.2%	25%	6%
30 40 2937.22.00.	PrednisonePrednisoloneHalogenated derivatives of adrenal cortical hormonesBetamethasone	kg kg kg	9.2%	9.2%	25%	6%
20 30 40 90 2937.29.00.	DexamethasoneTrlamcinoloneTrluccinolone acetonideOtherOther6-MethylprednisoloneOther	kg kg kg kg kg	9.2%	9.2%	25%	6%
2937.91.00.00 2937.92.00. 10 20	-Other hormones and their derivatives; other steroids used primarily as hormonesInsulin and its saltsOestrogens and progestogensOestrogensNorethindrone	kg kg kg	9.2%	9.2%	25% 25%	6% 6%

⁽¹⁾ See Subheading Legal Note 1.(2) See Canadian Legal Note 1.

(In accordance with the Harmonized System)

Code		Unit		Tar	iffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
2937.99.00. 10 20 90	Other	kg kg kg	9.2%	9.2%	25%	6%
	SUB-CHAPTER XIIGLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES					
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
2938.10.00.00	-Rutoside (rutin) and its derivatives	kg	9.2%	9.2%	25%	6%
2938.90.00. 10 90	-Other	kg kg	9.2%	9.2%	25%	6%
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
2939.10.00.	-Alkaloids of opium and their derivatives; salts thereof	kg	9.2%	9.2%	25%	6%
21 22 29	Codeine phosphateDihydrocodeine (dihydrocodeinone)OtherMorphine and its derivatives; salts thereof	kg kg kg				
31 39 90	Worphine sulphateOtherOther	kg kg kg				
2939.21.00.	derivatives; salts thereofQuinine and its saltsQuinine		9.2%	9.2%	25%	6%
2939.29 2939.29.10.	Other (1)Salts of quinidine	kg	Free	Free	Free	Free
90 2939.29.90.00	Other salts of quinidine	kg kg	9.2%	9.2%	25%	6%
2939.30.00.00	-Caffeine and its salts	kg	Free	8%	25%	Free
2939.40.00. 10 90	-Ephedrines and their salts	kg kg	9.2%	9.2%	25%	6%

⁽¹⁾ See Subheading Legal Note 1.(2) See Canadian Legal Note 1.

(In accordance with the Harmonized System)

Code	Department of Overland	Unit		Tar	riffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
2939.50.00. 10 20 90	-Theophylline and aminophylline (theophylline-ethylenedlamine) and their derivatives; salts thereofCholine theophyllinateOther	kg kg kg	9.2%	9,2%	25%	6%
2939.60.00.	-Alkaloids of rye ergot and their derivatives; salts thereofErgotamine tartrateOther	kg kg	9.2%	9.2%	25%	6%
2939.70.00.00	-Nicotine and its salts	kg	Free	Free	10%	Free
2939.90.00. 10 20 30 90	-Other	kg kg kg kg	9.2%	9.2%	25%	6%
	SUB-CHAPTER XIIIOTHER ORGANIC COMPOUNDS					
29.40 29 4 0.00.00.00	Sugars, chemically pure, other than sucrose, lactose, malfose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 29.38 or 29.39	kg	10%	10%	25%	6.5%
29.41	Antibiotics.					
2941.10.00.	-Penicillins and their derivatives with a penicillanic acid structure; salts thereofPenicillin G, its salts and other derivativesPenicillin G potassiumPenicillin G procaineOther	kg kg kg	9.2%	9.2%	25%	6%
20 31 32 39	Penicillin V, its salts and other derivatives	kg kg kg				
41 42 43 44 49	Salts of cloxacillin	kg kg kg kg				
2941.20.00.	-Streptomycins and their derivatives; salts thereof	kg kg	9.2%	9.2%	25%	6%

(In accordance with the Harmonized System)

PAGE 29-32

Code	Description of Goods	Unit of		Tar	iffs	
or Number	Description of 3000s	Meas.	BP	MFN	Gen	GP
2941.30.00. 10 20 30 40 90	-Tetracyclines and their derivatives; salts thereofTetracyclinesOxytetracyclineOxycyclineOther tetracyclines.	kg kg kg kg	9.2%	9.2%	25%	6%
2941.40.00.00	-Chloramphenicol and its derivatives; salts thereof	kg	9.2%	9.2%	25%	6%
2941.50.00.00	-Erythromycin and its derivatives; salts thereof	kg	9.2%	9.2%	25%	6%
2941,90,00. 11 12 19 91 92 93 94 95 96 99	-Other	kg kg kg kg kg	9.2%	9.2%	25%	6% 8%

CHAPTER 29

APPENDIX



Chapter 29

ORGANIC CHEMICALS

Notes.

- Except where the context otherwise requires, the headings of this Chapter apply only to:
 - (a) Separate chemically defined organic compounds, whether or not containing impurities:
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27):
 - (c) The products of heading Nos. 29.36 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 29.40, or the products of heading No. 29.41, whether or not chemically defined;
 - (d) Products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for a specific use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for a specific use rather than for general use;
 - (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.
- 2. This Chapter does not cover:
 - (a) Goods of heading No. 15.04 or glycerol (heading No. 15.20);
 - (b) Ethyl alcohol (heading No. 22.07 or 22.08);
 - (c) Methane and propane (heading No. 27.11);
 - (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
 - (e) Urea (heading No. 31.02 or 31.05;
 - (f) Colouring matter of vegetable or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);
 - (g) Enzymes (heading No. 35.07);
 - (h) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid or liquefied-gas fuels in containers, of a kind used for filling or refilling cigarette or similar lighters, and of a capacity not exceeding 300cm³ (heading No. 36.06);
 - (ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.13; ink removers put up in packings for retail sale, of heading No. 38.23; or
 - (k) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).
- Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order latest of those headings.

4. In heading Nos. 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrobalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

Nitro or nitroso groups are not be be taken as nitrogen-functions for the purpose of heading No. 29.29.

For the purpose of heading Nos. 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in heading Nos. 29.05 to 29.20.

- 5. (a) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed in numerical order in these sub-Chapters.
 - (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.
 - (c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:
 - (1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 29.42, are to be classified in the heading appropriate to the organic compound; and
 - (2) Salts formed between organic compounds of sub-Chapters I to X or headings No. 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs latest in the Chapter.
 - (d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except the case of ethanol and glycerol (heading No. 29.05).
 - (e) Halides of carboxylic acids are to be classified with the corresponding acids.
- 6. The compounds of heading Nos. 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.30 (organo-sulphur compounds) and heading No. 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading Nos. 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids and imides of polybasic acids.

These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

Subheading Note.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned.

Supplementary Note.

- 1. For the purpose of this chapter the following sub-chapters apply:
 - I Hydrocarbons and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives (heading Nos. 29.01 to 29.04)
 - II Alcohols and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives (heading Nos. 29.05 to 29.06)

- III Phenols, Phenol-Alcohols, and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives (heading Nos. 29.07 to 29.08)
- IV Ethers, Alcohol Peroxides, Ether Peroxides, Ketone Peroxides, Epoxides with a Three-Membered Ring, Acetals and Hemiacetals, and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives (heading Nos. 29.09 to 29.11)
- V Aldehyde-Function Compounds (heading Nos. 29.12 to 29.13)
- VI Ketone-Function Compounds and Quinone-Function Compounds (heading No. 29.14)
- VII Carboxylic Acids and their Anhydrides, Halides, Peroxides and Peroxyacids and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives (heading Nos. 29.15 to 29.18)
- VIII Esters of Inorganic Acids and their Salts, and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives (heading Nos. 29.19 to 29.20)
- IX Nitrogen-Function Compounds (heading Nos. 29.21 to 29.29)
- Compounds, Heterocyclic Compounds, Nucleic Acids and their Salts, and Sulphonamides (heading Nos. 29.30 to 29.35)
- XI Provitamins, Vitamins and Hormones (heading Nos. 29.36 to 29.37)
- XII Glycosides and Vegetable Alkaloids, Natural or Reproduced by Synthesis, and their Salts, Ethers, Esters and Other Derivatives (heading Nos. 29.38 to 29.39)
- XIII Other Organic Compounds (heading Nos. 29.40 to 29.42)



Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
29.01		Acyclic hydrocarbons.					
2901.10 2901.10.10	10		litre	Free	Free	25%	Free
901.10.90	10	Hexanes Other Pentane Other	kg kg kg	9.2%	9.2%	25%	6%
2901.21.00 2901.22.00 2901.23.00	10 20 30	Butene (butylene) and isomers thereof1-ButeneIsobuteneDiisobutylene.	kg kg kg kg	Free Free Free	Free Free Free	Free Free Free	Free Free Free
2901.24 2901.24.10 2901.24.20 2901.29.00	90 00 00 10 20 30 90	Buta-1,3-diene and isopreneButa-1, 3-dieneIsopreneOtherNonenesHeptenes.	kg kg kg kg kg	Free 9.2% 9.2%	Free 9.2% 9.2%	Free 25% 25%	Free 6% 6%
9.02		Cyclic hydrocarbons.					
2902 . 11 . 00 2902 . 19 2902 . 19 . 10	10 20	OtherCamphene; dipentene; pinene	kg	10% Free	10% Free	25% Free	6.5% Free
2902.19.90	11 12 13 14 19 21 29 30	PineneOtherCyclanes;DecahydnonaphthaleneDicyclopropaneCyclopentadieneCyclopentane	kg kg kg kg kg kg	9.2%	9.2%	25%	6%
2902.20.00	-		kg kg	Free	Free	Free	Free
902 . 30 . 00	00			Free	Free	Free	Free
2902.41.00 2902.42.00 2902.43.00 2902.44.00	00	<m>-Xylene Xylene</m>	kg kg	Free Free Free	Free Free Free	Free Free Free	Free Free Free
2902.50.00	00	-Styrene	kg	7.5%	7.5%	25%	5%
		-Ethylbenzene		9.2%	9.2%	25%	6%
2902.70.00	00	-Cumene	kg	10%	10%	25%	6.5%

CANADIAN TARIFF SCHEDULE

PAGE 29- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2902.90.00	10 20 30 90	VinyItoluene	kg kg kg	9.2%	9.2%	25%	6%
29.03		Halogenated derivatives of hydrocarbons.					
2903.11.00	10	-Saturated chlorinated derivatives of acyclic hydrocarbons:Chloromethane (methyl chloride) and chloroethane (ethyl chloride)Chloromethane	kg	10%	12.5%	25%	8%
2903.12.00 2903.13.00 2903.14.00 2903.15.00	00	Dichloromethane (methylene chloride) Chloroform (trichloromethane) Carbon tetrachloride 1,2-Dichloroethane (ethylene	kg kg kg kg	9.2% 10% 9.2%	9.2% 12.5% 9.2%	25% 25% 25%	6% 8% 6%
2903.16.00		dichloride)	kg	10%	10%	25%	6.5%
	10	dichloride) and dichlorobutanes 1,2-Dichloropropane	kg kg	10%	12.5%	25%	8%
2903.19.00	10 20 90	Other	kg kg kg	9.2%	9.2%	25%	6%
2903.21.00 2903.22.00 2903.23.00	00	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:Vinyl chloride (chloroethylene)TrichloroethyleneTetrachloroethylene	kg kg	10% 9.2%	12.5%	25% 25%	8% 6%
2903.29.00	00	(perchloroethylene)	kg kg	9.2%	9.2%	25% 25%	6% 8%
2903.30.90	00	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbonsEthylene dibromideOtherOtherOther.	kg kg	Free 10%	Free 12.5%	Free 25%	Free 8%
	11 12 19 21 29 30 40	Chlonofluoroethanes:TrichlorotrifluoroethaneOther	**************************************	10%	12.5%	25%	8%
2903.51.00	90	ethaneOther	kg kg kg	10%	12.5%	25%	8%
2903 . 59 . 00	10	Other Chlordane.	kg kg	10%	12.5%	25%	8%
		-Halogenated derivatives of aromatic hydrocarbons:					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2903.61.00		Chlorobenzene, <o>-dichlorobenzene</o>					
		and -dichlorobenzene		10%	12.5%	25%	8%
	10		kg				
	20	<o>-Dichlorobenzene</o>	kg				
903.62.00	30	Hexachlorobenzene and DDT	kg				
300.02.00		(1,1,1-trichloro-2,2-bis					
		(-chlorophenyl) ethane)		10%	12.5%	25%	8%
	10	Hexachlorobenzene	kg				
	20		kg				
2903.69.00		Other		10%	12.5%	25%	8%
	10		kg				
	90	Mixed isomers of diclorobenzene	kg kg				
29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.					
2904.10.00		-Derivatives containing only sulpho					
		groups, their salts and ethyl esters		10%	12.5%	25%	8%
	10		kg				
	20						
	90	Other	kg				
2904.20.00		-Derivatives containing only nitro or					
		only nitroso groups		10%	12.5%	25%	8%
	10	2,4,6-Trinitrotoluene (TNT)					
		Nitrohalogenated derivatives:					
	21	Chloropicrin					
	29	Other	kg				
	31	Dinitrotoluenes	kg				
	32	Nitrobenzene	kg				
	39	Other	kg				
	90	Other	kg				
				100/	40 5%	0.50/	8%
2904.90.00	00	-Other	kg	10%	12.5%	25%	8%
29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2905.11.00	00	-Saturated monohydric alcohols:Methanol (methyl alcohol)	kg	5%	10%	20%	5%
2905.12.00		Propan-1-01 (propyl alcohol) and	1				
		propan-2-ol (isopropyl alcohol)		10%	12.5%	25%	8%
2905.13.00		Butan-1-ol (<n>-butyl alcohol)</n>		10%	10%	25%	6.5%
2905.14.00		Other butanols	kg	10%	12.5%	25%	8%
2905.15.00		Pentanol (amyl alcohol) and isomers thereof	kg	Free	Free	Free	Free
2905.16.00		thereof		10%	12.5%	25%	8%
	10			10%	12.0%		-/-
	90	Other					
2905.17.00		Dodecan-1-ol (lauryl alcohol),					
		hexa-decan-1-ol (cetyl alcohol) and				0.500	
	1.0	octadecan-1-ol (stearyl alcohol)	l. m	10%	12.5%	25%	8%
	10	Dodecan-1-ol (lauryl alcohol)	kg kg				
	30	Octadecan-1-ol (stearyl alcohol)	kg				
2905.19.00		Other		10%	12.5%	25%	8%
		Fatty alcohols:					
	11	Decyl alcohols	kg				
	12	Octyl-decyl alcohols	kg				
	13	Isodecanols					

CANADIAN TARIFF SCHEDULE

PAGE 29- 8

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2905.19.00 cont'd	19 20 90	Other Sodium methoxide	kg kg kg				
2905.21.00	10 20	-Unsaturated monohydric alcohols:Allyl alcoholAcyclic terpene alcohols(inalool.	kg kg kg	10% 10%	12.5% 12.5%	25% 25%	8% 8%
2905 . 29 . 00	90	Other. Other. Fatty alcohols: Oleyl alcohol.	kg kg	10%	12.5%	25%	8%
	19 90	Other	kg kg				
2905.31.00 2905.32.00 2905.39.00	00	Ethylene glycol (ethanediol) Propylene glycol (propane-1,2-diol) Other	kg kg	10% 10% 10%	10% 11.5% 12.5%	25% 25% 25%	6.5% 7.5% 8%
	20	(4-methyl-2,4-pentanediol) Neopentyl glycol (2,2-dimethyl-1,3-propanediol)	kg kg kg				
2905.41.00	00	-Other polyhydric alcohols:	ka	10%	12.5%	25%	8%
2905.42.00 2905.43.00 2905.44.00 2905.49.00	00 00 00	PentaerythritolMannitolD-glucitol (sorbitol)OtherTrimethylolethane	kg kg kg	10% 10% 10% 10%	12.5% 12.5% 12.5% 12.5%	25% 25% 25% 25% 25%	8% 8% 8% 8%
2905 . 50 . 00	90	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic	kg				
	10	alcohols Derivatives of fatty alcohols Derivatives of saturated monohydric alcohols	kg kg	10%	12.5%	25%	8%
	40	Derivatives of unsaturated monohydric alcoholsDerivatives of other alcohols	kg kg				
29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2906.11.00 2906.12.00	00	-Cyclanic, cyclenic or cycloterpenic:Menthol	kg	Free	Free	Free	Free
	10 20 30	dimethylcyclohexanolsCyclohexanol (hexahydrophenol)MethylcyclohexanolsDimethylcyclohexanols	kg kg	10%	12.5%	25%	8%
2906.13.00	10	Sterols and inositols	kg kg kg	10%	12.5%	25%	8%
2906 . 14 . 00	10 90	Other. Terpineols. Terpineol. Other	kg kg kg	Free	Free	Free	Free
2906 . 19 . 00		Other	kg	10%	12.5%	25%	8%
2906.21.00 2906.29.00		Benzyl alcohol	kg kg	10%	12.5% 12.5%	25% 25%	8% 8%

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
29.07		Phenols; phenol-alcohols.]		
2907.11.00		-Monophenols:Phenol (hydroxybenzene) and its salts.		9.2%	9.2%	25%	6%
2907.11.00	10	Phenol	kg	9.2%	9.2%	25%	6%
		Salts of phenol	kg				
2907.12		Cresols and their salts	"				
2907.12.10	00	P-Cresol for use in the manufacture					
		of butylated hydroxytoluene	kg	Free	Free	25%	Free
2907.12.90		Other		9.2%	9.2%	25%	6%
	10	o-Cresol	kg				
	30	m-Cresol	kg kg				
	40	Mixed isomers of o-cresol,	Ny				
		m-cresol and p-cresol	kg				
	90	Other	kg				
2907.13.00		~-Octylphenol, nonylphenol and their					
		isomers; salts thereof		9.2%	9.2%	25%	6%
	10	Octylphenol	kg				
	30	Nonylphenol	kg				
	30	or nonylphenol	ka				
2907.14.00		Xylenols and their salts	, v9	9.2%	9.2%	25%	6%
	10	Xylenols	kg	/-			-/-
	20	Salts of xylenols	kg				
2907.15.00		Naphthols and their salts		9.2%	9.2%	25%	6%
	10	Beta naphthol	kg		1		
2007 40 00	20	Salts of naphthols	kg	0.0%	0.0%	050/	60/
2907.19.00	10	Other	kg	9.2%	9.2%	25%	6%
	90	Other	kg				
	-		\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				
		-Polyphenols:					
2907.21.00		Resorcinol and its salts	1	9.2%	9.2%	25%	6%
	10	Resorcinol	kg				
	20	Salts of resorcinol	kg	/			
2907.22.00	10	Hydroquinone (quinol) and its salts	1	9.2%	9.2%	25%	6%
	20	Hydroquinone	kg kg				
2907.23.00	20	4,4'-Isopropylidenediphenol	1 29				
		(bisphenol A, diphenylolpropane) and					
		its salts		9.2%	9.2%	25%	6%
	10	4,4'-Isopropylidenediphenol	kg				
	20	Salts of	1.				
2007 20 00		4,4'-isopropylidenediphenol	kg	0.0%	0.0%	25%	C0/
2907.29.00	10	Other	kg	9.2%	9.2%	25%	6%
		Other	kg				
			9				
2907.30.00	00	-Phenol-alcohols	kg	9.2%	9.2%	25%	6%
29.08		Halogenated, sulphonated, nitrated or					
		nitrosated derivatives of phenois or					
		phenol-alcohols.					
2908 . 10 . 00		-Derivatives containing only halogen					
		substituents and their salts		10%	12.5%	25%	8%
	10	Derivatives of cresol and their					
		salts	kg				
		Derivatives of phenols containing					
		only chlorine substituents and					
	21	their salts:	kg				
	22	Parachlorometaxylenol	kg				
	23	Hexachlorophene	kg				
	29	Other	kg				
	30	Derivatives of phenol-alcohols and					
		their salts	kg				
	90	Other	kg				

PAGE 29- 10

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2908.20.00		-Derivatives containing only sulpho groups, their salts and esters		10%	12.5%	25%	8%
	10	Derivatives of cresol and their salts and esters	ka				
	20	Derivatives of phenol-alcohols and their salts and esters	ka				
		Other:	kg				
	91	Phenolsulphonic acids	kg kg				
2908.90.00	10	-Other		10%	12.5%	25%	8%
	20	and esters	kg				
	90	their saits and esters	kg kg				
29.09		Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined) and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated					
2000 11 00		derivatives:				/	
2909.11.00	00	Diethyl ether Other	kg kg	10% 10%	12.5% 12.5%	25% 25%	8% 8%
2909.20.00	00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated,					
		sulphonated, nitrated or nitrosated derivatives	kg	10%	12.5%	25%	8%
2909.30.00		-Aromatic ethers and their halogenated,					
		sulphonated, nitrated or nitrosated derivatives		10%	12.5%	25%	8%
	10	Methoxychior	kg kg			/-	-/-
			, 9				
		-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated					
2909.41.00	00	derivatives: 2,2'-0xydiethanol (diethylene glycol,					
2909.42.00		digol)	kg	10%	12.5%	25%	8%
2000 . 42 . 00		or of diethylene glycol		10%	12.5%	25%	8%
	20	Ethylene glycol monomethyl ether Diethylene gylcol monomethyl ether.	kg kg				
2909.43.00		Monobutyl ethers of ethylene glycol or of diethylene glycol		10%	12.5%	25%	8%
	10	tinylene glycol monobutyl ether	kg	10%	12.5%	25%	0%
2909.44.00	20	Diethylene glycol monobutyl ether	kg				
	10	glycol or of diethylene glycol	1.0	10%	12.5%	25%	8%
		Diethylene glycol monoethyl ether	kg kg				
2909.49.00		Other	kg	10%	12.5%	25%	8%
	20	Glycerol guaiacolateOther	kg kg				
2909.50.00		-Ether-phenols, ether-alcohol-phenols					
		and their halogenated, sulphonated,		1000		0.571	
	10	nitrated or nitrosated derivatives	kg	10%	12.5%	25%	8%
	20	Guaiacol	kg				
	90	Other	kg				

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2909.60.00	30 40 50 60	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivativesDi-tertiary-butyl peroxidePara-menthane hydroperoxideMethyl ethyl ketone peroxideTert-butyl hydroperoxideCumene hydroperoxideDicumyl peroxideDicumyl peroxideDicumyl peroxideOther	kg kg kg kg kg	10%	12.5%	25%	8%
29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring and their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2910.10.00	00	-Oxirane (ethylene oxide)	kg	9.2%	9.2%	25%	6%
2910.20.00	00	-Methyloxirane (propylene oxide)	kg	10%	12.5%	25%	8%
2910.30.00	00	-1-Chloro-2,3-expoxypropane (epichlorohydrin)	kg	Free	Free	10%	Free
2910.90.00	20	-Other Butylene oxide. Butyl glycidyl ether	kg kg	10%	12.5%	25%	8%
29.11 2911.00.00	10	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivativesPiperonyl butoxideOther.	kg kg	10%	12.5%	25%	8%
2912.11.00	10	oxygen function; cyclic polymers of aldehydes; paraformaldehyde. -Acyclic aldehydes without other oxygen function: Methanal (formaldehyde)	kg	5%	10%	20%	5%
2912.12.00 2912.13.00 2912.19	00	Butanal (butyraldehyde, normal isomer) Other	kg	10%	12.5% 12.5%	25% 25%	8% 8%
2912.19.10 2912.19.90	11	Glyoxal for use in the manufacture of textile dressingsOtherSaturated acyclic aldehydes:Glyoxal.	kg	Free 10%	Free 12.5%	25% 25%	Free 8%
	19	OtherUnsaturated acyclic aldehydesCyclic aldehydes without other oxygen function:	kg	400/	10.5%	059/	00/
2912.21.00 2912.29.00		Benzaldehyde		10%	12.5%	25% 25%	8% 8%
2912.30.00	00	-Aldehyde-alcohols	kg	10%	12.5%	25%	8%

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-Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:Vanillin (4-hydroxy-3-methoxybenzaldehyde)Ethyl vanillin (3-ethoxy-4-hydroxybenzaldehyde)OtherOtherCyclic polymers of aldehydesParaformaldehyde. Paraformaldehyde.	kg kg kg kg	10% 10% 10% 10%	12.5% 12.5% 12.5% 12.5% 12.5%	25% 25% 25% 25% 25%	8% 8% 8% 8%
(4-hydroxy-3-methoxybenzaldehyde)Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)OtherCyclic polymers of aldehydesParaformaldehyde Paraformaldehyde Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. -Acyclic ketones without other oxygen function:Acyclic ketones without other oxygen function:Acyclic ketones (methyl ethyl ketone)4-Methylpentan-2-one (methyl) isobutyl	kg kg kg kg	10% 10% 10%	12.5% 12.5% 12.5% 12.5%	25% 25% 25% 25%	8% 8% 8% 8%
(3-ethoxy-4-hydroxybenzaldehyde)OtherCyclic polymers of aldehydesParaformaldehyde Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. -Acyclic ketones without other oxygen function: -AcetoneButanone (methyl ethyl ketone)4-Methylpentan-2-one (methyl) isobutyl	kg kg kg	10%	12.5% 12.5% 12.5%	25% 25% 25%	8% 8% 8%
-Cyclic polymers of aldehydesParaformaldehyde. Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12. Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. -Acyclic ketones without other oxygen function:AcetoneButanone (methyl ethyl ketone)4-Methylpentan-2-one (methyl) isobutyl	kg	10%	12.5%	25%	8%
Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12					
nitrosated derivatives of products of heading No. 29.12 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. -Acyclic ketones without other oxygen function:AcetoneButanone (methyl ethyl ketone)4-Methyl pentan-2-one (methyl) isobutyl	kg	10%	12.5%	25%	8%
nitrosated derivatives of products of heading No. 29.12 Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. -Acyclic ketones without other oxygen function:AcetoneButanone (methyl ethyl ketone)4-Methyl pentan-2-one (methyl) isobutyl	kg	10%	12.5%	25%	8%
with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives. -Acyclic ketones without other oxygen function:AcetoneButanone (methyl ethyl ketone)4-Methylpentan-2-one (methyl isobutyl					
function:AcetoneButanone (methyl ethyl ketone)4-Methylpentan-2-one (methyl isobutyl					
	kg kg	10%	10%	25% 25%	6.5% 6.5%
Other	kg	9.2%	9.2%	25%	6%
Acetylacetone. Methyl normal propyl ketone	kg kg kg	9.2%	9.2%	25%	6%
-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:					
Camphor		Free 9.2%	Free 9.2%	25% 25%	Free 6%
Methylcyclohexanones.	kg kg	9.2%	9.2%	25%	6%
Ionones	kg kg	0.2%	0.270	20%	070
Other	kg	9.2%	9.2%	25%	6%
-Aromatic ketones without other oxygen		0.0%	0.0%	0.5%	60/
Benzophenone Other	kg kg	5.2/0	9.2/0	25%	6%
-Ketone-alcohols and ketone-aldehydes:					
(diacetone alcohol)	kg kg	9.2%	9.2%	25% 25%	6% 6%
-Ketone-phenols and ketones with other oxygen function2-Hydroxy-4-octyloxybenzophenone	kg ka	9.2%	9.2%	25%	6%
		9.2%	9.2%	25%	6% 6%
	IsophononeOtherOtherOtherOtherOtherOtherOther	Isophorone			

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2914.70.00	10	-Halogenated, sulphonated, nitrated or nitrosated derivatives. Sodium salt of anthraquinone disulphonic acid. Other	kg kg	9.2%	9.2%	25%	6%
29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2915.11.00 2915 12.00	00 10 90	-Formic acid, its salts and esters:Formic acidSalts of formic acidSodium formateOtherEsters of formic acid	kg kg kg	Free 10%	8% 12.5%	25% 25%	Free 8%
	10	Methyl formate for use in the manufacture of dimethylformamideOtherOtherOtherOther	kg kg kg	Free 10%	Free 12.5%	25% 25%	Free 8%
2915.22.00	00 00 00	Lead acetate, neutral	kg kg kg kg kg kg kg kg	10% 10% 10% 10% 10%	12.5% 12.5% 12.5% 12.5% 12.5%	25% 25% 25% 25% 25% 25%	8% 8% 8% 8% 8%
2915.31.00 2915.32.00 2915.33.00 2915.34.00 2915.35.00 2915.35.00	00 00 00 10 20 30 40	Vinyl acetate	kg kg kg	10% 10% 10% 10% 10% 10%	12.5% 12.5% 12.5% 12.5% 12.5% 12.5%	25% 25% 25% 25% 25% 25% 25% 25%	8% 8% 8% 8% 8% 8%
2915.40.00		-Mono-, di- or trichloroacetic acids, their salts and estersMonochloroacetic acidSodium trichloroacetateOther	kg kg	10%	12.5%	25%	8%
2915.50.00	21	-Propionic acid, its salts and estersPropionic acid	kg kg kg	10%	12.5%	25%	8%
2915.60.00	00	-Butyric acids, valeric acids, their salts and esters	kg	10%	12.5%	25%	8%

PAGE 29- 14

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2915.70.00		-Palmitic acid, stearic acid, their					
	40	salts and esters	1	10%	12.5%	25%	8%
	10	Stearic acid	kg				
	21	Calcium stearate	kg				
	22	Zinc stearate	kg				
	29	Other	kg				
	24	Esters of stearic acid:Ethylene glycol distearate	1.00				
		Other	kg kg				
	40	Isopropyl palmitate	kg				
	90	Other	kg				
		045		1.00/	1		
2915.90.00		-Other		10%	12.5%	25%	8%
	11	Lauric acid	kg				
	12	2-etnyinexoic acid	kg				
	13	n-Octoic acid (caprylic acid)	kg				
	14	Nonanoic acid	kg				
	19	Other	kg				
	21	n-Octoic acid salts	kg				
	29	Other	kg				
		Esters:					
	31	Methyl laurate	kg		1		
	32	Isopropyl myristate	kg				
	39	Other	kg				
	91	Derivatives of acetic acid	kg	1			
	92	Derivatives of stearic acid	kg				
	99	Other	kg				
		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
		-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides,					
		peroxides, peroxyacids and their	1				
2916.11.00		derivatives:		Free	Free	10%	Free
2916.11.00	10	derivatives:Acrylic acid and its salts	kg	Free	Free	10%	Free
	10	derivatives:Acrylic acid and its salts	kg kg	Free	Free	10%	Free
2916.12	20	derivatives:Acrylic acid and its saltsAcrylic acid	kg				
2916.12 2916.12.10	20	derivatives:Acrylic acid and its saltsSalts of acrylic acidEsters of acrylic acidMethyl acrylate	kg kg kg	Free	Free	10%	Free
2916.12 2916.12.10	20	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateOther	kg kg				
2916.12 2916.12.10	20 00 10 20	derivatives:Acrylic acid and its salts	kg	Free	Free	10%	Free
2916.12 2916.12.10	20 00 10 20 30	derivatives:Acrylic acid and its saltsSalts of acrylic acidEsters of acrylic acidMethyl acrylateButyl acrylateEthoxy ethyl acrylate.	kg kg kg kg	Free	Free	10%	Free
2916.12 2916.12.10	20 00 10 20 30 40	derivatives:Acrylic acid and its saltsSalts of acrylic acidSalts of acrylic acidBeters of acrylic acidMethyl acrylateButyl acrylateEthoxy ethyl acrylateEthyl acryl acrylate.	kg kg kg kg kg	Free	Free	10%	Free
2916.12 2916.12.10 2916.12.90	20 00 10 20 30	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateEthoxy ethyl acrylateEthyl acrylate2-Ethylhexyl acrylate2-Ethylhexyl acrylate.	kg kg kg kg kg kg	Free 10%	Free 12.5%	10% 25%	Free 8%
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateEthoxy ethyl acrylateEthyl acrylateEthyl acrylateCtherOther	kg kg kg kg kg kg	Free	Free	10%	Free
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40 90	derivatives:Acrylic acid and its saltsSalts of acrylic acidEsters of acrylic acidMethyl acrylateButyl acrylateEthnyl acrylate2-Ethyl acrylate2-Ethylacyl acrylate	kg kg kg kg kg kg kg	Free 10%	Free 12.5%	10% 25%	Free 8%
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40 90 10 20	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateButyl acrylateEthoxy ethyl acrylateEthyl acrylate2-Ethyl acrylateCtherMethacrylic acid and its saltsMethacrylic acidSalts of methacrylic acidEsters of methacrylic acid.	kg kg kg kg kg kg kg	Free 10%	Free 12.5%	10% 25%	Free 8%
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40 90 10 20	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateOtherEthoxy ethyl acrylate2-Ethyl acrylate2-Ethylhexyl acrylate	kg kg kg kg kg kg kg kg kg	Free 10%	Free 12.5% Free	10% 25%	Free 8%
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40 90 10 20	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateEthoxy ethyl acrylateEthyl acrylate2-EthylacrylateOtherMethyl acrylateMethyl acrylateWethacrylic acid and its saltsMethacrylic acid acidSalts of methacrylic acidButyl methacrylate.	kg kg kg kg kg kg kg kg kg kg	Free 10%	Free 12.5% Free	10% 25%	Free 8%
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40 90 10 20	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateOtherEthoxy ethyl acrylateEthyl acrylateZ-Ethylhexyl acrylateDtherMethacrylic acid and its saltsMethacrylic acid and its saltsButyl methacrylic acidButyl methacrylic acidButyl methacrylate.	kg g gggg kk kk kkg	Free 10%	Free 12.5% Free	10% 25%	Free 8%
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40 90 10 20 30	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateButyl acrylateEthoxy ethyl acrylate2-Ethyl acrylate2-EthylacrylateMethacrylic acid and its saltsMethacrylic acidSalts of methacrylic acidButyl methacrylateHydroxypropyl methacrylate	k	Free 10%	Free 12.5% Free	10% 25%	Free 8%
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40 90 10 20 30 40	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateOtherEthoxy ethyl acrylate2-Ethyl acrylate2-Ethyl acrylate	k	Free 10% Free 10%	Free 12.5% Free	10% 25%	Free 8%
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40 90 10 20 30 40	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateOtherEthoxy ethyl acrylate2-EthylacrylateOtherMethacrylic acid and its saltsMethacrylic acid dand its saltsButyl acrylateSalts of methacrylic acidSalts of methacrylic acidHutyl methacrylate	k	Free 10%	Free 12.5% Free	10% 25%	Free 8%
2916.12 2916.12.10 2916.12.90	20 00 10 20 30 40 90 10 20 30 40 90	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateOtherEthoxy ethyl acrylateEthyl acrylate2-Ethylhexyl acrylateCherMethacrylic acid and its saltsButyl acrylateSalts of methacrylic acidSalts of methacrylic acidButyl methacrylateHydroxypropyl methacrylate	k g ggggg kk kg ggggg	Free 10% Free 10%	Free 12.5% Free 12.5%	10% 25% 10% 25%	Free 8% Free 8%
2916.12 2916.12.10 2916.12.90 2916.13.00 2916.14.00	20 00 10 20 30 40 90 10 20 30 40 90 10 20 30 40 90	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateOtherEthxy acrylate2-Ethyl acrylate2-Ethylhexyl acrylateMethacrylic acid and its saltsMethacrylic acid and its saltsSalts of methacrylic acidEsters of methacrylic acidButyl methacrylateHydroxypropyl methacrylateHethyl methacrylateCherOtherOtherOtherOtherOtherOteic. innoleic or linolenic acids, their salts and estersAcids:	kg g ggggg kk kkgggg kg kkkk kk kkggggg kg	Free 10% Free 10%	Free 12.5% Free 12.5%	10% 25% 10% 25%	Free 8% Free 8%
2916.11.00 2916.12 2916.12.10 2916.12.90 2916.13.00 2916.14.00	20 00 10 20 30 40 90 10 20 30 40 90	derivatives:Acrylic acid and its saltsAcrylic acidSalts of acrylic acidEsters of acrylic acidMethyl acrylateOtherGthoxy ethyl acrylateEthoxy ethyl acrylateLethyl acrylateLethyl acrylateOtherMethacrylic acid and its saltsMethacrylic acid acidSalts of methacrylic acidSutyl methacrylateHydroxypropyl methacrylateMethyl methacrylateMethyl methacrylateMethyl methacrylate	k g ggggg kk kg ggggg	Free 10% Free 10%	Free 12.5% Free 12.5%	10% 25% 10% 25%	Free 8% Free 8%

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	20 30	Other	kg kg kg kg	10%	12.5%	25%	8%
2916.20.00	00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg	10%	12.5%	25%	8%
2916.31.00		-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives: Benzoic acid, its salts and esters		10%	12.5%	25%	8%
	21	Benzoic acidSalts of benzoic acid: Sodium benzoateOther.	kg				
2916.32.00	10	Esters of benzoic acid. Benzoyl peroxide and benzoyl chloride. Benzoyl peroxide. Benzoyl chloride. Phenylacetic acid, its salts and	kg	10%	12.5%	25%	8%
2916.39.00		estersOtherSaturated aromatic monocarboxylic acids:	kg	10% 10%	12.5% 12.5%	25% 25%	8% 8%
	11 19 20		kg				
	30 90	monocarboxylic acids	kg				
29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2917.11.00	10	-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:0xalic acid, its salts and esters	kg	10%	12.5%	25%	8%
2917.12.00	20 30 10	Salts of oxalic acid	kg kg kg	10%	12.5%	25%	8%
2917.13.00	30	Saits of adipic acidEsters of adipic acidAzelaic acid, sebacic acid, their salts and esters.	kg	10%	12.5%	25%	8%
	11 12 20	Azelaic acid	kg				
2917.14.00 2917.19.00	00	Esters of azelaic acid or sebacic acid	. kg	9.2%	9.2% 12.5%	25% 25%	6% 8%
	11 12 19	Fumaric acid	. kg				
	21	acids:	. kg				

CANADIAN TARIFF SCHEDULE

PAGE 29- 16

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2917.19.00 cont'd	29	Other	kg				
	90	Esters of acyclic polycarboxylic acids	kg kg				
2917.20.00	10	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	kg kg	10%	12.5%	25%	8%
2917.31.00 2917.32.00 2917.33.00 2917.34.00	00 00 00 10 20 30 40	Other esters of orthophthalic acidDimethyl o-phthalateButyl benzl o-phthalate	, , , , , , , , , , , , , , , , , , ,	10% 10% 10% 10%	12.5% 12.5% 12.5% 12.5% 12.5%	25% 25% 25% 25% 25%	8% 8% 8% 8%
2917.35.00 2917.36.00	50 60 90 00 10 20	Dicaylohexyl o-phthalateDicapyl o-phthalateOtherPhthalic anhydrideTerephthalic acid and its salts.	kg kg kg kg	10% Free	12.5% Free	25% 25%	8% Free
2917.37.00 2917.39.00	00 10 20 30	Other. Isophthalic acid. Lead phthalate. Derivatives of phthalic acid, excluding lead phthalate.	kg kg kg	Free 10%	Free 12.5%	10% 25%	Free 8%
29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2918.11 2918.11.10	10	-Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:Lactic acid, its salts and estersLactic acid and its salts		Free	Free	25%	Free
2918.11.20 2918.12.00 2918.13	20 00 00	Lactic acid salts	kg kg	10% Free	12.5% 8.5%	25% 25%	8% Free
2918.13.10	10	Antimony potassium tartrates; sodium potassium tartratesAntimony potassium tartrates	kg	Free	Free	25%	Free
2918.13.20 2918.13.90	10	Potassium bitartrateOtherSalts of tartaric acid	kg kg	Free 10%	8.5% 12.5%	25% 25%	Free 8%
2918.14.00 2918.15 2918.15.10		Esters of tartaric acid	kg	10%	12.5%	25%	8%
2010.10.10		manufacture of citric acid and sodium citrate	kg	Free	Free	25%	Free

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2918.15.20		Monocalcium citrate; barium citrate;					l
		butyl citrate; acetyl tributyl					
		citrate		Free	Free	25%	Free
	10	Monocalcium citrate	kg				
1040 45 00	90	Other	kg	10%	12.5%	25%	8%
2918.15.90		Other		10%	12.5%	23/0	0 /0
	11	Potassium citrate	kg				
	12	Sodium citrate	kg				
	19	Other	kg				
	20	Esters of citric acid	kg				
2918.16		Gluconic acid, its salts and esters				0.50/	
2918.16.10		Gluconic acid and its salts	1	Free	Free	25%	Free
	10	Gluconic acid	kg				
	21	Ferrous gluconate	kg				
	22	Calcium gluconate	kg				
	23	Sodium gluconate	kg				
	29	Other	kg				
	00	Esters of gluconic acid	kg	10%	12.5%	25%	8%
2918.17.00	00	Phenylglycolic acid (mandelic acid),	1.00	10%	10 5%	25%	8%
2918.19		its salts and esters	kg	10%	12.5%	25%	0/0
2918.19.10	00	Hydroxyacetic acid	kg	Free	Free	25%	Free
2918.19.90	00	Other	, a	10%	12.5%	25%	8%
		Acids:					
	11	Malic acid	kg				
	12	12-hydroxy stearic acid	kg				
	19	Other	kg				
	20	Salts	kg				}
	31	2,2-dimethyl-3-hydroxypropionate	kg				
	39	Other	kg				
	90	Other	kg				
		-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides,					
		peroxyacids and their derivatives:	1				
2918.21.00		Salicylic acid and its salts	1	Free	Free	25%	Free
	10	Salicylic acid	kg				
2918.22	20	Salts of salicylic acid	kg				
2510.22		esters					
2918.22.10		O- Acetylsalicylic acid and its			1		
		sodium salt		Free	Free	25%	Free
	10	o-Acetylsalicylic acid	kg				
	20	Sodium salt of o-acetylsalicylic	1.				
0048 00 00	00	acid	kg	10%	12.5%	25%	8%
2918.22.90 2918.23.00	00	Other esters of salicylic acid and	kg	10%	12.5%	25%	0 /0
23 10 . 23 . 00		their salts		10%	12.5%	25%	8%
		Esters of salicylic acid:		, .			- /-
	11	Methyl salicylate	kg				
	19	Other	kg				
	20	Salts	kg		1		
2918.29.00		Other		10%	12.5%	25%	8%
	10	Gallic acid	kg				
	21	Other acids: Hydroxynaphthoic acids	kg				
	21	Other					
		Salts	kg				
	30						
	30	Esters:	1		1		
	30 41	Esters:	kg				
	41	Esters:Propyl gallate	kg kg				
	41	Esters:Propy! gallate					
	41	Esters:Popyl gallateMethyl parahydroxybenzoateTetrabis [methylene 3-(3,5-di-tert-butyl-4-	kg				
	41 42 43	Esters:Propyl gallateMethyl parahydroxybenzoateTetrabis [methylene 3-(3,5-di-tert-butyl-4- hydroxyphenyl) propionate] methane	kg				
	41	Esters:Popyl gallateMethyl parahydroxybenzoateTetrabis [methylene 3-(3,5-di-tert-butyl-4-	kg				

PAGE 29- 18

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2918.29.00 cont'd	49	Other	kg kg				
2918.30.00		-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives		10%	12.5%	25%	8%
		Acids: Dehydrocholic acid	kg kg kg kg	10%	12.5%	2076	0,0
2918.90.00	10	-Other	kg	10%	12.5%	25%	8%
	21 22	acid; their esters and amine salts:(2,4-Dichlorophenoxy)acetic acid2-Methyl-4-chlorophenoxyacetic acid	kg kg				
	29	Other Acids: 2-(4-Chloro-2-methylphenoxy)	kg				
	32	propionic acid	kg kg				
	39 40	propionic acid	kg kg kg				
	51	Esters:Esters of (2, 4, 5 -trichlorophenoxy) acetic acid	kg				
	59	Other					
29.19							
2919.00 2919.00.10	00	glycero phosphate; tris (2,3-	kg	Free	Free	25%	Free
2919.00.90	10 20 30 40 90	Diethylstilbestrol diphosphate	kg kg kg	10%	12.5%	25%	8%
29.20		Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.					
2920.10.00	00	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	, kg	10%	12.5%	25%	8%
2920.90		-Other					

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	00	Ethyl nitrite	litre	65.99¢ and 30%	65.99¢ and 30%	65.99¢ and 30%	43.99¢ and 20%
2920.90.20		Dimethyl sulphate; carbonic esters, their salts and their halogenated, sulphonated, nitrated or nitrosated					
	10	derivatives Dimethyl sulphate Other	kg kg	Free	Free	25%	Free
2920.90.90		Other		10%	12.5%	25%	8%
	11 19 20	their salts; their halogenated,	kg kg				
		sulphonated, nitrated or nitrosated derivatives Other:	kg				
	91 92 93 94 95 99	Di-sec-butyl peroxydicarbonate	kg kg kg kg kg				
9.21		Amine-function compounds.					
2921.11.00		-Acyclic monoamines and their derivatives; salts thereof:Methylamine, di- or trimethylamine					
	20 30	Trimethylamine	kg kg kg	10%	12.5%	25%	8%
921.12.00	10	Salts of methylamine, dimethylamine and trimethylamineDiethylamine and its saltsDiethylamine	kg kg	10%	12.5%	25%	8%
921.19.00	10	Salts of diethylamine	kg kg	10%	12.5%	25%	8%
	20 30 90	Triethylamine	kg kg kg				
2921.21.00	10	-Acyclic polyamines and their derivatives; salts thereof:Ethylenediamine and its salts		10%	12.5%	25%	8%
921.22.00	10 20	Salts of ethylenediamine	kg kg	10%	12.5%	25%	8%
921.29.00	20	Salts of hexamethylenediamine	kg kg	10%	12.5%	25%	8%
	10 20 30 90	Triethylenetetramine	kg kg kg				
921.30.00	10	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	kg	10%	12.5%	25%	8%
	90	Other	kg				
		-Aromatic monoamines and their derivatives; salts thereof:					

APPENDIX 1: (CONT.) CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2921.41.00		Aniline and its salts	1 1	10%	12.5%	25%	1 8%
1021.41.00	10	Aniline	kg	. 0,0	12.0%	20,0	0,0
		Salts of aniline	kg				
2921.42.00		Aniline derivatives and their salts		10%	12.5%	25%	8%
	10	Diethylaniline	kg				
	90	Other	kg				
2921.43.00		Toluidines and their derivatives;					
		salts thereof		10%	12.5%	25%	8%
		Toluidine isomers	kg				
2921.44.00	90	Other	kg				
2921.44.00		salts thereof	1	10%	12.5%	25%	8%
	10	Diphenylamine	kg	10%	12.5/0	25%	0 /0
		Other	kg		1		
2921.45.00		1-Naphthylamine					
		(alpha-naphthylamine),					
		2-naphthylamine (beta-naphtylamine)	1 1				
		and their derivatives; salts thereof	1	10%	12.5%	25%	8%
	10	1-Naphthylamine and its					
		derivatives; salts thereof	kg				
	20		1.				
		derivatives; salts thereof	kg	4.00/	10 5%	0.50/	00/
2921.49.00	40	Other	1	10%	12.5%	25%	8%
		Amitriptyline and its derivatives	kg				
	90	Other	kg				
		-Aromatic polyamines and their					
		derivatives; salts thereof:					
2921.51.00	00	<o>-, <m>-, -Phenylenediamine,</m></o>	1 1				
		diaminotoluenes, and their					
		derivatives; salts thereof	kg	10%	12.5%	25%	8%
2921.59.00		Other		10%	12.5%	25%	8%
	10	3,3:-Dichlorobenzidine					
	90	Other	kg				
29.22		Oxygen-function amino-compounds.					
		-Amino-alcohols, their ethers and					
		esters, other than those containing					
		more than one kind of oxygen function;					
	1	salts thereof:					
2922.11.00	1.0	Monoethanolamine and its salts		10%	11.5%	25%	7.59
	10	Monoethanolamine	kg				
2922.12.00	20	Salts of monethanolamine	kg	10%	11.5%	25%	7.59
2922.12.00	10	Diethanolamine	kg	10%	11.5%	25%	7.5
	20	Salts of diethanolamine	kg				
2922.13.00	20	Triethanolamine and its salts		10%	11.5%	25%	7.5
	10	Triethanolamine		1070	11.0%	2070	1
		Salts of triethanolamine	kg				
2922.19		Other					
2922.19.10		Ethanolamines and their salts		10%	11.5%	25%	7.5
	10	2-Diethylaminoethanol	kg				
	90	Other	kg				
2922.19.90		Other		10%	12.5%	25%	8%
	10	Propoxphene and its isomers and					
		salts thereof	kg				
		Acyclic amino alcohols and					
		derivatives:					
	21	Propanolamines	kg				1
	22		kg				
	24		kg				
	29		kg				
	23	Other	kg				
		derivatives:					
	31	Phenylpropanolamine hydrochloride.	kg				
	39	Other	kg				

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	1	-Amino-naphthols and other					1
		amino-phenols, their ethers and					
		esters, other than those containing more than one kind of oxygen function;					
	- 1	salts thereof:					
922.21.00	00	Aminohydroxynaphthalene-sulphonic		400/	10 5%	059/	00/
922.22.00	00	acids and their salts	kg	10%	12.5%	25%	8%
1922.22.00	00	phenetidines, and their salts	kg	10%	12.5%	25%	8%
922.29.00	00	Other	kg	10%	12.5%	25%	8%
922.30.00	00	-Amino-aldehydes, amino-ketones and					
		amino-quinones, other than those					
		containing more than one kind of oxygen function; salts thereof	ka	10%	12.5%	25%	8%
		oxygen runction; saits thereof	, v9	1070	12.0%	2070	1
		-Amino-acids and their esters, other					
		than those containing more than one kind of oxygen function; salts thereof:					
2922.41.00		Lysine and its esters; salts thereof		10%	12.5%	25%	8%
	10	Lysine and its hydrochlorides	kg				
2922.42.00	90	Other	kg	10%	12.5%	25%	8%
1022.42.00	10	Glutamic acid	kg				
		Salts of glutamic acid:	1.00				
	21	Monosodium glutamate, in bulk	kg				
		packaging	kg				
	29	Other	kg	10%	12.5%	25%	8%
2922.49.00	10	Other	kg	10%	12.5/0	25/0	1 0/0
	20	Glycine and glycine derivatives	kg				
	30	o-Aminobenzoic acid and its	kg				
	40	derivatives	kg				
	50	Nitrilo triacetic acid	kg				
		Sodium nitrilotriacetate	kg kg				
	30	other	l "9				
2922.50.00		-Amino-alcohol-phenols,	İ				
		amino-acid-phenols and other amino-compounds with oxygen function		10%	12.5%	25%	8%
	10	Propanolol and its hydrochloride					
	20	Methyldopa	kg		}		
	30	Phenylephrine hydrochloride					
	90	Other					
29.23		Quaternary ammonium salts and					
		hydroxides; lecithins and other					
		phosphoaminolipids.					
2923.10.00		-Choline and its salts		10%	12.5%	25%	8%
		Choline					
	90	Choline chloride					
	30		1				
2923.20.00		-Lecithins and other phosphoaminolipids.		10%	12.5%	25%	8%
	90	Lecithin					
			1.5				-
2923.90.00		-Other		10%	12.5%	25%	8%
		Choline derivativesCetrimonium bromide					
	90						
29.24		Carboxyamide-function compounds;					
		amide-function compounds of carbonic					
	1	acid.					

PAGE 29- 22

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2924.10.00	10 20 30 40 50 60 70	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof	kg kg kkg kkg kkg	10%	12.5%	25%	8%
		-Cyclic amides (including cyclic carbamates) and their derivatives; salts therof:					
2924.21.00	10	Ureines and their derivatives; salts thereof	kg	10%	12.5%	25%	8%
2924.29.00	90	Other. Other. N-L-aipha-aspartyl-L-phenylalanine methyl ester.	kg	10%	12.5%	25%	8%
	40 50 60 70 80		k k k k k k k k k k k k k k k k k k k				
	92 93 99	3,4,4' - Trichlorocarbanilide 3,5-diacetamido-2,4, 6-triiodobenzoic acid (urogafic acid)	kg kg kg				
29 . 25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.					
		-Imides and their derivatives; salts thereof:			10 50/	25%	8%
2925.11.00	10		kg	10%	12.5%	25/0	0/0
2925 19.00	10	Other Succinimide	kg	10%	12.5%	25%	8%
2925.20		-Imines and their derivatives; salts					
2925.20.10 2925.20.90	10 20 90	Guanidine; di- <o>-tolylguanidine Other. 1,3-Diphenylguanidine. Chlorhexidine.</o>	kg kg	Free 10%	Free 12.5%	25% 25%	Free 8%
29.26		Nitrile-function compounds.					
2926.10.00	00	-Acrylonitrile	kg	6.3%	6.3%	25%	4%
2926.20.00	00	-1-Cyanoguanidine (dicyandiamide)	kg	10%	12.5%	25%	8%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2926.90	1	-Other			1		
2926.90.10		Ethylene cyanohydrin;					
		methyleneaminoacetonitrile;		Free	Free	25%	Free
	10	nitrobenzonitrile; benzonitrile esterEthylene cyanohydrin	ka	rree	rree	25%	riee
	90	Other	kg				
2926.90.90		Other		10%	12.5%	25%	8%
	10		kg				
	90	Acetonitrile	kg kg				
29.27							
2927.00.00		Diazo-, azo- or azoxy-compounds		Free	Free	25%	Free
	10	Diazo-compounds	kg				
	21	Azo-compounds:	1.00				
	29	Azoformamide	kg kg				
	30	Azoxy-compounds	kg				
29.28							
2928.00.00		Organic derivatives of hydrazine or of					
		hydroxylamine		Free	Free	25%	Free
	11	Organic derivatives of hydrazine:					
		dihydroxy-methylhydrocinnamic					
		acid monohydrate (Carbidopa)					
	19	Other	kg				
		hydroxylamine:					
	21	Ethyl methyl ketoxime	kg				
	22	Diethylhydroxylamine	kg kg				ĺ
	29	Monolinuron	kg				
29.29		Compounds with other nitrogen function.					
2929.10.00		-Isocyanates		10%	12.5%	25%	8%
	10	Toluene diisocyanates					
	30	Diphenylmethane 4,4'-diisocyanate					
	40	Phenyl isocyanate					
	90	Other					
2929.90.00	00	-Other	kg	10%	12.5%	25%	8%
29.30		Organo-sulphur compounds.					
2930.10.00		-Dithiocarbonates (xanthates)		10%	10%	25%	6.5%
		Potassium amyl xanthate					
	30	Sodium ethyl xanthate	kg				
	90	Other					
2930.20.00		-Thiocarbamates and dithiocarbamates		10%	12.5%	25%	8%
		Thiocarbamates:					
	11	Triallate	kg				
	19	Other	kg kg				
				10%	12.5%	25%	8%
2930.30.00	10	-Thiuram mono-, di- or tetrasulphides		10%	12.5%	23/6	0/0
	20						
	90						
	1				10 50/		
2030 40 00	00	-Methionine	kg	10%	12.5%	25%	8%

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2930.90		-Other	l I		1		
	00	Mercaptans or preparations					
		containing mercaptans for use in					
		odorizing natural gas or liquid					
		petroleum gas	kg	Free	Free	25%	Free
2930.90.90		Other		10%	12.5%	25%	8%
		Thiols:					
	11	Dodecyl mercaptans	kg				
	12	Ethyl mercaptan	kg				
		Other	kg kg				
	, ,	Methionine derivatives:	"9				
	21	2-hydroxy-4-methylthiobutyric acid	kg				
	29	Other	kg				
		Thioamides:					
}	31	Thiourea	kg				
	39	Other	kg				
		Thioaldehydes, thioketones and					
		thio acids:					
	41	Malathion	kg				
	42	Temephos	kg				
	43	Thioglycollic acid	kg kg				
	45	Thiolactic acid	kg				
	49	Other	kg				
	90	Other	kg				
29.31							
2931.00.00		Other organo-inorganic compounds		10%	12.5%	25%	8%
	10	Phenylmercury acetate	kg				
		Organo-arsenic compounds:					
	21	Phenylarsonic acid	kg				
	22	4-Hydroxy-3-nitrobenzenearsonic	1				
	29	acid Other	kg				
	30	Tri-isobutyl aluminum; iso-prenyl	kg				
	"	aluminum	kg				
	40	Organo-mercury compounds	kg				
	50	Organo-silicon compounds	kg				
		Organo-tin compounds:					
	61	Tributyltin oxide	kg				
	69	Other	kg				
	_	Organo-aluminum compounds:					
	71	Diethylaluminum chloride	kg				
	72	Triethylaluminum	kg				
	79	Other	kg				
	90		kg kg				
29.32		Heterocyclic compounds with oxygen					
		hetero-atom(s) only.					
		-Compounds containing an unfused furan ring (whether or not hydrogenated) in					
		the structure:					
2932.11.00	00		kg	10%	12.5%	25%	8%
2932.12.00	00	2-Furaldehyde (furfuraldehyde)	kg	10%	12.5%	25%	8%
		Furfury1 alcohol and					
		tetrahydrofurfuryl alcohol		10%	12.5%	25%	8%
		Furfuryl alcohol	kg			1	
2932.13.00	10						
2932.13.00	20	Tetrahydrofurfuryl alcohol	kg				
	20	Tetrahydrofurfuryl alcohol		10%	12.5%	25%	8%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2932.21.00	10	Coumarin, methylcoumarins and ethylcoumarinsCoumarinMethylcoumarins.	kg kg	10%	12.5%	25%	8%
2932.29.00	10 20	EthylcoumarinsOther lactonesSpironolactonesIsoascorbic acid	kg kg kg kg kg kg	10%	12.5%	25%	8%
932.90.00	10 20 90	-Other Dioxanes Doxepin	kg kg kg	10%	12.5%	25%	8%
29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts. -Compounds containing an unfused pyrazole ring (whether or not					
2933.11.00 2933.19.00	10 20 30 40 50 90	hydrogenated) in the structure:Phenazone (antipyrin) and its derivativesOther	kg kg kg	10% 10%	12.5%	25% 25%	8% 8%
2933.21.00	10		kg	10%	12.5%	25%	8%
2933.29.00	90 10 20 30 40 90	Other Other Ethylenethiourea Metronidazole Dimetridazole Miconazole nitrate	kg kg kg	10%	12.5%	25%	8%
2933.31.00	10		kg	10%	12.5%	25%	8%
2933.39.00	11 12 13 19	OtherContaining a pyridine ring only in the structure:Tripelennamine	kg kg kg kg	10%	12.5%	25%	8%
	21	Triprolidine					

PAGE 29- 26

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2933.39.00 cont'd	30 40 50	OtherHaloperidolPyrilamineDexbrompheniramine maleateDiisopyramide phosphate.	kg kg kg				
2933.40.00	20	-Compounds containing a quinoline ring-system (whether or not hydrogenated), not further fusedEthoxyquinOtherisoquine.	kg kg kg	10%	12.5%	25%	8%
2933.51.00 2933.59.00	10 20 30 40 50 60 70 90	derivatives; salts thereofOther	kg kg kg kg	10%	12.5%	25% 25%	8% 8%
2933.61.00 2933.69.00	10 20 30 40 50	Trichloroisocyanuric acid	kg kg kg	10%	12.5% 12.5%	25% 25%	8% 8%
2933.71.00 2933.79.00			kg kg	5% 10%	5% 12.5%	15% 25%	3% 8%
2933.90.00	34 35 36 37	N-MethylpyrroleCaptoprilChenCompounds having an unfused six-membered ring in the structure:Maleic hydrazideAmprollum	, , , , , , , , , , , , , , , , , , ,	10%	12.5%	25%	8%

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas	BP Rate	MFN Rate	GEN Rate	GPT Rate
2933.90.00					1		
	39	Other	kg				
	41	Desipramine	kg				
	42	Imipramine	kg				
	43		kg kg				
		Acyclovir	kg				
	60	Indomethacin	kg				
	70 80	Pindolol	kg kg				
	90	Other	kg				
29.34		Other heterocyclic compounds.					
2934.10.00		-Compounds containing an unfused					
		thiazole ring (whether or not hydrogenated) in the structure		10%	12.5%	25%	8%
	10	Thiabendazole	kg				
	90	Other	kg				
2934.20.00		-Compounds containing a benzothiazole					
		ring-system (whether or not			10 50/	050/	00/
	10	hydrogenated), not further fused	kg	10%	12.5%	25%	8%
	10	Mercaptobenzothiazole derivatives:	, , 9				
	21	2-Mercaptobenzothiazole	kg				
	22 29	Other	kg kg				
	29	Other Benzothiazole-sulphenamides:	, kg				
	31	N-tert-Butylbenzothiazole-2-sul-			1		
	32	phenamide	kg				
	32	phenamide	kg				
	39	Other	kg				
	81	Other benzothiazole derivatives: 2,2-Dithiobis(benzothiazole)	kg				
	82	2. (Morpholinothio) benzothiazole					
	89	Other	kg				
	90	Other	kg				
2934.30.00		-Compounds containing a phenothiazine					
		ring-system (whether or not hydrogenated), not further fused		10%	12.5%	25%	8%
	10	Methotrimeprazine	kg	10%	12.5%	25/6	1 0/0
	20	Fluphenazine	kg				
	30	Thioridazine	kg kg				
	90	Other	, vg				
2934.90		-Other		9.2%	9.2%	25%	6%
2934.90.10	10	Morpholine; sultones and sultams		9.2%	9.2%	25%	0/0
	20	Sultones and sultams	kg				
2934.90.90		Other	1	10%	12.5%	25%	8%
	10	Thioridazine	kg kg				
	20	Heterocyclic compounds having a	1				
		five-membered-ring structure:					
	31	Thiophan sulfone	kg kg				}
	39	Other	kg				
	40	Heterocyclic compounds having a					
		six-membered-ring structure	kg				
		amoxapine; pyrantel pamoate;					
		morantel tartrate:					
	51						

PAGE 29- 28

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2934.90.90 cont'd	54	Morantel tartrate	kg				
	60	6-Aminopenicillanic acid	kg				
		Other:	li o		-		
	91	Azinphos-methyl	kg kg				
	93	Triamterene	kg				
	94	Hydralazine	kg kg				
1	96	Timolol maleate	kg				
		Prazosin	kg				
		Benoxaprofen	kg kg				
29.35							
2935.00.00		Sulphonamides		9.2%	9.2%	25%	6%
		Salicylazosulphapyridine	kg				
		Sulphamethoxazole	kg kg				
		Furosemide	kg				
	60	Chlorthalidone	kg kg				
	70	Glyburide	kg				
		Chlorpropamide	kg kg				
	90	utner	kg				
29.36		Provitamins and vitamins, natural or reproduced by synthesis (including					
		natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.					
2936 . 10 . 00	00	-Provitamins, unmixed	kg	9.2%	9.2%	25%	6%
		-Vitamins and their derivatives, unmixed:					
2936.21.00 2936.22.00	00	Vitamins A and their derivatives Vitamin B, and its derivatives		9.2%	9.2%	25% 25%	6%
2936.22.00	00	Vitamin B, and its derivatives	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	3.2/0	3.2/0	25/0	1 0/0
2936.23.10	00	Riboflavin (also known as vitamin					
		B _z , lactoflavin) without admixture or mixed only with necessary carrier					
		or diluent when imported for use					-
		only in the manufacture of feeds for livestock, poultry or fur-bearing					
		animals	kg	Free	Free	25%	Free
2936.23.90		Other	kg	9.2%	9.2%	25%	6%
2936.24.00	00	D- or DL-Pantothenic acid (Vitamin B, or Vitamin B,) and its derivatives	kg	9.2%	9.2%	25%	6%
2936.25.00		Vitamin B, and its derivatives	kg	9.2%	9.2%	25%	6%
2936.26.00			kg kg	9.2%	9.2%	25% 25%	6%
2936.28.00		Vitamin E and its derivatives	kg	9.2%	9.2%	25%	6%
2936.29.00	1	Other vitamins and their derivatives		9.2%	9.2%	25%	6%
	10						
	30	Vitamin D and its derivatives;					
	10	derivatives of provitamin D					
		Vitamin K and its derivatives					
		-Other, including natural concentrates		9.2%	9.2%	25%	6%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
29.37		Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.					
2937.10.00	00	-Pituitary (anterior) or similar hormones, and their derivatives	kg	9 . 2%	9.2%	25%	6%
2937.21.00		-Adrenal cortical hormones and their derivatives: Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone					
	10 20 30	(dehydrohydrocortisone)	kg kg kg	9.2%	9.2%	25%	6%
2937.22.00	10	Prednisolone Halogenated derivatives of adrenal contical hormones Betamethasone	kg kg	9.2%	9.2%	25%	6%
	20 30 40 90	Dexamethasone. Triamcinolone Fluocinolone acetonide. Other.	kg kg kg				
2937.29.00		Other 6-Methylprednisolone Other	kg kg	9.2%	9.2%	25%	6%
2937.91.00	00	-Other hormones and their derivatives; other steroids used primarily as hormones: Insulin and its salts	kg	9.2%	9.2%	25%	6%
2937.92.00	10	Oestrogens and progestogens	kg kg	9.2%	9.2%	25%	6%
2937.99.00	20	Other. Pancreactic hormones. Post pituitary hormones.	kg kg kg kg	9.2%	9.2%	25%	6%
29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
2938.10.00	00	-Rutoside (rutin) and its derivatives	kg	9.2%	9.2%	25%	6%
2938.90.00	10 90	-Other. Digoxin. Other.	kg kg	9.2%	9.2%	25%	6%
29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.					
2939.10.00	10	-Alkaloids of opium and their derivatives; salts thereof Opium	kg	9.2%	9.2%	25%	6%
	21 22 29		kg kg kg				
	31	salts thereof:	kg				

Converted to the Harmonized System

		29-	30

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
939.10.00			kg				
		Other	kg				
		-Alkaloids of cinchona and their					
939.21.00		derivatives; salts thereof:Quinine and its salts		9.2%	9.2%	25%	6%
	10	Quinine	kg kg				
939.29	20	Other		Free	Free	Free	Free
939.29.10	10	Salts of quinidine	kg -	1166	1100		
939.29.90	90	Other salts of quinidine	kg kg	9.2%	9.2%	25%	6%
		-Caffeine and its salts	kg	Free	8%	25%	Free
			kg	9.2%	9.2%	25%	6%
	00	-Ephedrines and their salts	, Ng	0.2%	0.0,0		
939.50.00		-Theophylline and aminophylline (theophylline-ethylene-diamine) and					
	40	their derivatives; salts thereof	kg	9.2%	9.2%	25%	6%
	10 90	Other	kg				
939.60.00		-Alkaloids of rye ergot and their					
	10	derivatives; salts thereof	kg	9.2%	9.2%	25%	6%
	90	Other					
939.70.00	00	-Nicotine and its salts	kg	Free	Free	10%	Free
939.90.00		-Other		9.2%	9.2%	25%	6%
	10	Pilocarpine	kg kg				
	30	Vincristine	kg				
	90						
29.40							
2940.00.00	00	Sugars, chemically pure, other than					
		sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar					
		esters, and their salts, other than					
		products of heading No. 29.37, 29.38 or 29.39	kg	10%	10%	25%	6.5%
29.41		Antibiotics.					
2941.10.00		-Penicillins and their derivatives with					
		a penicillanic acid structure; salts thereof		9.2%	9.2%	25%	6%
	10	Semi-synthetic ampicillin trihydrate	. kg				
	20	Semi-synthetic amoxicillin					Í
		trihydrate					
	31	Penicillin G potassium					
	33	3Penicillin G, other	. kg				
	34		, kg				
		ampicillin trihydrate	. kg				
	36						
	38	3Griseofulvin	. kg				
	90	Other	. kg				

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
2941.20.00	10 20 30 40 50 60 70	-Streptomycins and their derivatives; salts thereofStreptomycin	kg kg kg kg kg	9.2%	9.2%	25%	6%
2941.30.00	20 30 40	-Tetracyclines and their derivatives; salts thereofTetracyclineOxytetracycline, including oxytetracycline quartenary saltsDoxycycline	kg kg kg	9.2%	9.2%	25%	6%
2941.40.00	10	-Chloramphenicol and its derivatives, salts thereofChloramphenicolOther.	kg	9.2%	9.2%	25%	6%
2941.50.00	10	-Erythromycin and its derivatives, salts thereofErythromycinOther.	kg	9.2%	9.2%	25%	6%
2941.90.00	10 20 30 40	-OtherRifampin (Rifampicin)Cephalosporin and derivatives thereofPolymixinsBacitracin.	kg	9.2%	9.2%	25%	6%
29.42							
2942.00.00	10	Other organic compounds	kg	10%	12.5%	25%	8%



CHAPTER 30

Pharmaceutical Products

A. Introduction

Proposed Chapter 30 incorporates, in whole or in part, 43 items of the Customs Tariff as listed below:

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19900-1 Papeteries, envelopes, and all manufacturers of paper, n.o.p.
20600-1 Dragon's blood; perment cultures to be used in butter-making
*20605-1 Sera and antisera, toxoids ... insulin ...
 20610-1 Biological products, animal or vegetable, n.o.p. ...
*20612-1 Bovine intranasal vaccines ...
*20615-1 Blood plasma or serum of human origin ...
20620-1 Materials and articles for the manufacture of (biological products)
20625-1 Dextrose (glucose) ... and levulose (fructose) solutions ...
20630-1 Containers, whether or not partially filled with anticoagulants ...
20635-1 Materials for use in the manufacture of ... 20630-1
20640-1 Animal glands and animal glandular organs ...
 20650-1 Dried blood, n.o.p.
 20655-1 Blood albumen
 20660-1 Dried blood, soluble
*20665-1 Ferment cultures for use in the manufacture of cheese
 22001-1 All medicinal and pharmaceutical preparations ... essences and oils
*22001-2 Sulfamethylthiadiazole, in tablet form
*22001-3 Fractionated soya oil emulsions ...
*22003-1 Drugs, n.o.p.
*22003-2 Goods classified under item 22003-1 ...
*22010-1 Mixtures of amino acids or mixtures of amino acids ...
 23600-1 Surgical dressings, antiseptic or aseptic ...
 23610-1 Surgical bandages and slabs ...
*47615-1 Prepared surgical sutures ...
 47810-1 Aural, nasal, mastectomy and other medical or surgical prostheses ...
 47900-1 Materials and articles for use exclusively in the manufacture of ...
         Dental prostheses and parts thereof; materials ...:
 48001-1 Other than the following
*48006-1 Composition metal ... for dental purposes
*48007-1 Metal alloys, including alloys ... dental amalgrams ...
        Woven fabrics, wholly of cotton:
 52201-1 Not bleached, mercerized nor coloured, n.o.p.
 52202-1 Bleached or mercerized, not coloured, n.o.p.
 52203-1 Coloured, n.o.p.
 52305-1 Clothing, wearing apparel and other articles ... wholly of cotton ...
 54305-1 Clothing ... wholly or in part of vegetable fibres, n.o.p. ...
```

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Woven fabrics, wholly or in part of man-made fibres ...:
56206-1 Not exceeding 30 cm in width
56300-1 Clothing ... made from woven fabrics ... of man-made fibres ...
56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.p.
Coated or impregnated fabrics, containing textile fabric ...:
57401-1 The textile fabric being wholly or in part of man-made fibres ...
57402-1 The textile fabric not being wholly or in part of man-made fibres ...
71100-1 All goods not enumerated in this schedule ...
89905-1 Chemical and biological preparations ...
Chemical products ... of the chemical or allied industries ...:
93819-1 Other than the following (See 93819-2 to 93819-34)
Other high polymers, artificial resins ...:
93906-1 Other than the following (See 93906-2)

B. The Board's Analysis and Recommendations

The Board did not receive any specific submissions regarding Chapter 30.

The Board's review of the proposed Schedule and rates showed that the trade weighted average MFN rate of duty for 3005.10.90.00 should be 21.7% and not 24.3%. In the process of its review of heading 30.05 the Board concluded that there was considerable overlap in the proposed Nomenclature and that the goods should be described more clearly and therefore recommends the following descriptions and rates of duty:

			MFN Rate
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.		
3005.10	-Adhesive dressings and other articles having an adhesive layer		
3005.10.10.00	Impregnated or coated with pharmaceutical substances		9.2%
3005.10.20.00	Not impregnated nor coated with phar- maceutical substances	-	20.2%
3005.90	-Other wadding, gauze, bandages and similar		
3005.90.10.00 3005.90.20.00	Cutaneous or liquid dressingsBandages and similar dressings, of textile fabric impregnated or coated with plaster	7	22.5%
	of Paris compound	_	10%

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

		MFN Rate
3005.90.30.00	Other dressings, impregnated or coated with pharmaceutical substancesOther dressings, not impregnated nor coated with pharmaceutical substances	9.2%
3005.90.41.00	Knitted or crocheted fabrics; other, containing man-made textile fibres or filaments or containing glass fibres or filaments	25%
3005.90.42.00		17.5%
3005.90.43.00	Other, of paper	10.2%
3005.90.49.00	Other	22.5%

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 1(d), line 2, correct "prophylactic".

In the English text of Legal Note 2, first line, add "s" to "purpose", and on the second line, insert a comma after "Chapter".

In the English text of Legal Note 3(a), first line, insert "catgut" after "surgical".

Supplementary Note 1

Delete this note and insert the additional duty rate under each appropriate classes.

Supplementary Note 2

Delete this note.

Supplementary Note 3

Becomes Canadian Legal Note 1. Amend the text to read as follows:

Canadian Legal Note 1 "For the purposes of this Chapter, the expression "parenteral administration" means administration through injection including subcutaneous, intramuscular, intraorbital, intracapular or intraspinal, but excluding administration through the alimentary canal."

TABLE 30.1 The Board's Nomenclature Recommendations

Reasons

HS Code	Description of Goods	for Changes
3001.90	-Heparin and its salts; other human or animal	
	substances prepared for therapeutic or pro- phylactic uses	3
3001.90.90	Other human or animal substances Autres substances humaines ou animales	3
3001.90.90.10	Delete this class	5
3001.90.90.90	Delete this class	5
3002.10.10.20	Correct spelling: "prophylactic"	5
3002.10.10.90	Heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses	
	For other uses	4
3002.10.90	Of animal origin	3
3002.10.91	Blood albumin, sera and antisera, for parenteral administration in humans Albumine du sang, séra et antisérum, préparés en vue d'administration paren-	2,4
3002.10.91.10	Renumber 3002.10.21.10	2
3002.10.91.20	Renumber 3002.10.21.20	2
3002.10.91.90	Renumber 3002.10.21.90	2
3002.10.99	Other blood fractions	3
3002.20.00.10	Against influenza virus	2

HS Code	Description of Goods	Reasons for Changes
110 0000	poboli pololi ol dodab	Changes
3002.20.00.20	Immunoglobuline antitétanique	2
3002.20.00.30	Against rubella (German measles) Contre la rubéole (rougeole bénique)	4
3002.20.00.40	Against rabies	4
3002.39	Vaccines against other diseases Vaccins contre d'autres maladies	3
3002.39.10.00	Préparés pour l'administration parentérale; vaccin intranasal pour bovins	2
3002.39.90.00	Other vaccines for veterinary medicine Autres vaccins pour la médecine vétérinaire	3
3002.90.10	Toxins, toxoids, antitoxins, viruses, bacteriophage and bacterial lysates, prepared for parenteral administration for therapeutic, prophylactic or diagnostic use in humans; butter-making ferment cultures; dried blood, whether or not soluble Toxines, toxoïdes, antitoxines, virus, bactérophages et lysats bactériens, préparés pour l'administration parentérale, pour usage thérapeutique, prophylactique ou diagnostique chez les humains; cultures de ferments pour le beurre; sang desséché, même soluble	2
3002.90.10.30	New classDried blood, human origin	5
3002.90.10.90	Renumber 3002.90.10.40Dried blood, animal origin	5
3002.90.90.00	Other, including whole human blood Autres, y compris le sang humain entier	2
3003.31.10.00	Préparés pour l'administration parentérale chez les humains	2
3003.39.10.00	Epinéphrine et ses solutions, préparées pour l'administration parentérale	2

		Reasons for
HS Code	Description of Goods	Changes
3003.90	-Other medicaments consisting of two or more constituents	3
3003.90.10.00	Fractionated soya oil emulsions, prepared for parenteral administration; mixtures of amino acids and protein hydrolysates, whether or not containing added minerals, vitamins, fats or carbohydrates, specially compounded for persons afflicted with amino acid disorders; dextrose (glucose) solutions and levulose (fructose) solutions, prepared for parenteral administration	2
3004.10.00.10	For human use, containing penicillins or derivatives thereof	2
3004.10.00.17	New classContaining amoxycillin	5
3004.10.00.20	A l'intention des humains, contenant des streptomycines ou des dérivés de ces produits	2
3004.10.00.30	For veterinary use	4
3004.10.00.31	Containing penicillins or derivatives thereof	2

HS Code	Description of Goods	Reasons for Changes
3004.10.00.32	Containing streptomycins or their derivatives	2
3004.20.00.11	Delete from 3004.20.00.11 to 3004.20.00.40 and replace with the following 28 entries	5
3004.20.00.11	Containing tetracycline or its salts Contenant de la tetracycline ou ses sels	
3004.20.00.12	Containing chlortetracycline	
3004.20.00.13	Containing doxycycline	
3004.20.00.14	Containing oxytetracycline	
3004.20.00.19	Other	
3004.20.00.20	For human use, containing cephalosporins A l'intention des humains, contenant des céphalosporines	
3004.20.00.30	For human use, containing macrolides A l'intention des humains, contenant des macrolides	
3004.20.00.31	Containing clindamycin	
3004.20.00.32	Containing erythromycin	
3004.20.00.39	Other	
3004.20.00.40	For human use, containing aminogly- cosides	
3004.20.00.41	Containing gentamycins	

HS Code	Description of Goods
3004.20.00.42	Containing kanamycins
3004.20.00.43	Containing spectinomycin
3004.20.00.49	Other
3004.20.00.50	For human use, containing polypeptides . A l'intention des humains, contenant des polypeptides
3004.20.00.51	Containing bacitracin
3004.20.00.52	Containing polymyxins
3004.20.00.59	Other
3004.20.00.60	For human use, containing other anti- biotics
3004.20.00.61	Containing chloramphenicol
3004.20.00.62	Containing mitomycin C
3004.20.00.63	Containing vancomycin
3004.20.00.64	Containing rifampin
3004.20.00.65	Containing rifamycins
3004.20.00.66	Containing lincomycin
3004.20.00.69	Other

HS Code	Description of Goods	Reasons for Changes
3004.20.00.80	For veterinary use	
3004.31.10.00	Insulin, whether or not mixed with zinc, globin or protamine, prepared for parenteral administration	1&2
3004.32.00.12	New scopeContaining betamethasone	5
3004.39	Containing other hormones or products of heading No. 29.37	3
3004.39.10.00	Epinéphrine et ses solutions, préparées pour l'administration parentérale	2
3004.39.90.30	For human use, containing unmixed single estrogens	4
3004.39.90.50	For human use, containing unmixed single progestational hormones	4
3004.40.00.70	New scopeContaining aminophylline	5
3004.50.10.00	Mixtures of amino acids and vitamins and mixtures of amino acids, protein hydrolysates and vitamins, whether or not with added minerals, fats or carbohydrates, specially compounded for persons afflicted with amino acid disorders	ц

HS Code	Description of Goods	Reasons for Changes
3004.50.90.10	For human use, containing a single vitamin not mixed with other supplements A l'intention des humains, contenant une seule vitamine non mélangée avec d'autres suppléments	14
3004.50.90.13	Renumber 3004.50.90.14	2
3004.50.90.13	New scopeContaining vitamin D	5
3004.50.90.15	New classContaining folic acid	5
3004.50.90.19	Containing other single vitamins Contenant d'autres vitamines	3
3004.50.90.20	For human use, containing multivitamins or vitamins mixed with other supplements A l'intention des humains, contenant des préparations multivitaminiques ou des vitamines mélangées avec d'autres suppléments	14
3004.90	-Other medicaments consisting of mixed or unmixed products	3
3004.90.10	Mixtures of amino acids and mixtures of amino acids and protein hydrolysates, whether or not with added minerals, fats or carbohydrates, specially compounded for persons afflicted with amino acid disorders; liver extracts, pituitary extracts, fractionated soya oil emulsions, dextrose (glucose) solutions and levulose (fructose) solutions, prepared for parenteral administration	4
	ou de carbohydrates, spécialement composés	

		Reasons for
HS Code	Description of Goods	Changes
	pour les personnes souffrant de troubles d'acides aminés; extraits de foie, extraits hypophysaires, émulsions d'huile de soja fractionnée, solutions de dextrose (glucose) et solutions de levulose (fructose), pré- parés pour l'administration parentérale	
	Note: -"allergenics" were deleted as they are already covered by 3006.30.91.00 -French text misaligned -simplified text	
3004.90.10.10	Delete from 3004.90.10.10 to 3004.90.10.30 and replace with the following three entries	5
3004.90.10.10	Amino acids	
3004.90.10.20	Dextrose (glucose) solutions	
3004.90.10.90	Other	
3004.90.90	Other medicaments	3
3004.90.90.10	Delete from 3004.90.90.10 to 3004.90.90.99 and replace with the following 22 entries	5
3004.90.90.10	For human use, acting on the nervous system	2
3004.90.90.11	Analgesics	
3004.90.90.12	Antidepressants and tranquilizers Antidépressifs et tranquilisants	
3004.90.90.13	Antihypertensive agents	
3004.90.90.14	Antihistaminic agents	
3004.90.90.19	Other	

HS Code	Description of Goods	Reasons for Changes
3004.90.90.20	For human use, gastro-intestinal agents . A l'intention des humains, agents gastro-intestinaux	2
3004.90.90.21	Istamine H ₂ receptor antagonist Antagoniste du récepteur H ₂ de l'istamine	
3004.90.90.29	Other	
3004.90.90.30	For human use, acting on the cardio- vascular system	1,2
3004.90.90.40	For human use, anti-infective agents A l'intention des humains, agents anti- infectieux	2
3004.90.90.50	Haemotological agents	
3004.90.90.60	Antineoplastic agents	
3004.90.90.80	Other medicaments, for human use Autres médicaments, à l'intention des humains	3
3004.90.90.81	Diuretics	
3004.90.90.82	Cough and cold preparations Préparations contre la toux ou les rhumes	
3004.90.90.89	Other	
3004.90.90.90	For veterinary use	4
3004.90.90.91	Anesthetics	
3004.90.90.92	Coccidiostats	
3004.90.90.93	Tranquilizers	

HS Code	Description of Goods	Reasons for Changes
3004.90.90.99	Other	
3006.10.00.10	Sterile surgical catgut and similar sterile suture materials for surgical wound closure	Ц
3006.20.90.00	Of other origin	3
3006.30.10	Correct spelling: "examinations"	5
3006.30.10.10	Delete this class	5
3006.30.10.90	Delete this class	5
3006.30.90	Renumber 3006.30.20. Diagnostic reagents designed to be administered to the patient	3
3006.30.91.00	Renumber 3006.30.21.00Allergéniques préparés pour l'administration parentérale	2
3006.30.99.00	Renumber 3006.30.29.00	2
3006.40.10	Dental cements and points for filling dental root canals; bone reconstruction cements	14
3006.40.10.20	Change "denture" to "dentaire"	4
3006.40.20.00	Other dental fillings, of composition metals, excluding those in powder or pellet form	Ц
3006.40.90.00	Other dental fillings	3

HS Code	Description of Goods	Reasons for Changes
3006.60.00.10	In measured doses	2
3006.60.00.90	Other than in measured doses	3

Chapter 30

PHARMACEUTICAL PRODUCTS

Legal Notes.

- . This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01):
 - (d) Preparations of heading Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;
 - (e) Soap or other products of heading No. 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).
- For the purposes of heading Nos. 30.03 and 30.04 and of Note 3 (d) to this Chapter, the following are to be treated:
 - (a) As unmixed products:
 - (I) Unmixed products dissolved in water;
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (I) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials: and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
- 3. Heading No. 30.06 applies only to the following, which are to be classifed in that heading and in no other heading of the Nomenclature:
 - (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents:
 - (c) Sterile absorbable surgical or dental haemostatics;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more indgredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (q) First-aid boxes and kits; and
 - (h) Chemical contraceptive preparations based on hormones or spermicides.

Canadian Legal Note.

 For the purposes of this Chapter, the expression "parenteral administration" means administration through injection including subcutaneous, inframuscular, intraorbital, intracapular or intraspinal, but excluding administration through the alimentary canal.

(In accordance with the Harmonized System)

PAGE 30-3

Code or Number	Description of Goods	Unit Tariffs						
		Meas.	BP	MFN	Gen	GP		
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and lits salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.							
3001.10.00. 10 90	-Glands and other organs, dried, whether or not powderedAlmal glandsOther	- -	10.2%	10.2%	25%	6.5%		
3001.20.00.00	-Extracts of glands or other organs or of their secretions	kg	10.2%	10.2%	25%	6.5%		
3001.90	-Heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses ——Heparin and its salts	kg	10%	12.5%	25%	8%		
3001.90.20.00	Bone, organs and other human or animal tissue, living or preserved, suitable for permanent grafting or	Ng	10,6	12.5%	20%	0,6		
5001.90.90.00	implantation	_	Free 10.2%	Free 10.2%	Free 25%	Free 6.5%		
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.							
002.10	-Antisera and other blood fractionsOf human origin	-	Free	Free	Free	Free		
21 22 29 90	Blood plasmaOtherFor other uses	- - -						
10 20	Blood albumin, sera and antisera, for parenteral administration in humansBovine albuminSera and antisera	-	Free	Free	Free	Free		
90	OtherOther blood fractions containing more than 23 % of absolute ethyl alcohol	-	9.2%	9.2%	25%	6%		
10	by volume, additional duty of	-	33¢/ litre	33¢/ litre	44¢/ litre	22¢/ litre		
20 90	For use in animals	-						

PAGE 30~4

Code	December of Condo	Unit of		Tar	iffs		
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
3002.20.00. 10 20 30 40 90	-Vaccines for human medicine	-	Fræ	Free	Free	-	*
3002.31.00.00 3002.39 3002.39.10.00	-Vaccines for veterinary medicineVaccines against foot and mouth disease	-	Free	Free	25%	Free	*
3002.39.90.00	vaccine	-	Free 9.2%	Free 9.2%	25% 25%	Free 6%	*
3002.90 3002.90.10.	-OtherToxins, toxoids, antitoxins, viruses, bacteriophage and bacterial lysates, prepared for parenteral administration for therapeutic, prophylactic or diagnostic use in humans; butter-making ferment cultures; dried blood, whether or not solubleToxins, toxoids, antitoxins, viruses, bacteriophage and bacterial lysatesPriend blood, human originDried blood, animal originOther, including whole human blood containing more than 23 % of absolute ethyl alcohol by volume, additional	-	9.8% 33£/	9.8%	10% 25% 44¢/ 11tre	6.5% 22¢/ litre	* * *
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.						
3003.10.00.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	9.2%	9.2%	25%	6%	
	duty of		33£/ litre	33€/ litre	44¢/ litre	22¢/ litre	*
3003.20.00.00	-Containing other antibiotics containing more than 23 % of absolute ethyl alcohol	kg	9.2%	9.2%	25%	6%	
	by volume, additional duty of		33¢/	33¢/	44¢/ Litre	22¢/ Litre	*

						PAGE 30-5	
Code or	Description of Goods	Unit of					
Number		Meas.	BP	MFN	Gen	GP	
3003.31 3003.31.10.00 3003.31.90.00	-Containing hormones or other products of heading No. 29,37 but not containing antibioticsContaining insulinPrepared for parenteral administration in humans	kg	Free	Free	Free	_	
3002.31.90.00	Other	kg	9.2% 336/	9.2% 33 <i>6</i> /	25% 44¢/	6% 22¢/	*
3003.39 3003.39.10.00	Other Epinephrine and its solutions,		litre	litre	litre	litre	
3003,39.90.00	prepared for parenteral administration in humansOther containing more than 23 % of absolute ethyl alcohol	kg kg	Free 9.2%	Free 9.2%	Free 25%	6%	
	by volume, additional duty of		33¢/ litre	33£/ litre	44£/ litre	22¢/ litre	*
3003.40.00.00	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antiblotics containing more than 23 \$ of absolute ethyl alcohol	kg	9.2%	9.2%	25%	6%	
	by volume, additional duty of		33¢/ litre	33¢/ litre	44£/ litre	22¢/ litre	*
3003.90,10.00	-Other medicaments consisting of two or more constituents						*
3003.90.90.00	(fructose) solutions, prepared for parenteral administrationOther containing more than 23 % of absolute ethyl alcohol	kg kg	Free 9.2%	Free 9.2%	25% 25%	6%	*
	by volume, additional duty of		33¢/ litre	33¢/ litre	44¢/ litre	22£/ litre	*

PAGE 30-6

Code	Description of Goods	Unit of		Tar	iffs	
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
30.04	Medicaments (excluding goods of heading No. 30,02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.					
3004.10.00.	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomyclns or their derivatives		9.2%	9.2%	25%	6%
	of absolute ethyl alcohol by volume, additional duty of		33¢/	33€/ litre	44¢/ litre	22¢/ litre
11	For human use, containing penicillins or derivatives thereof Containing penicillin G potassium Containing penicillin G sodium	-				
13 14 15 16 17 19	Containing penicillin G procaineContaining penicillin VContaining ampicillinContaining cloxacillinContaining amoxycillin	-				
20	For human use, containing streptomycins or their derivatives . For veterinary use Containing penicillins or derivatives thereof	-				
32	Containing streptomycins or their derivatives	-				
3004.20.00.	-Containing other antibiotics		9.2%	9.2%	25%	6%
	dúty of		33¢/ litre	33¢/ litre	44¢/ litre	22¢/ litre
	For human use, containing tetracyclines or their derivativesContaining tetracycline or its saltsContaining chlortetracyclineContaining doxycycline	-				
19 20	OtherFor human use, containing cephalosporinsFor human use, containing macrolides	-				
31 32 39	Containing clindamycin	_				
41 42 43 49	Containing gentamycins	_				
51 52 59	For human use, containing polypeptidesContaining bacitracinContaining polymyxins	-				

(In accordance with the Harmonized System)

PAGE 30-7

Code	Decemination of Conda	Unit of		Ta	riffs	
Number	Description of Goods	Meas.	BP	MFN	Gen	GP
3004.20.00.	For human use, containing other					
(cont.)	antibiotics					
61	Containing chloramphenicol	-				
62 63	Containing mitomycin C	-				
64	Containing vancomycin	_				
65	1Containing ritamycins	_				
66	1Containing lincomycin	-				
69	Other	-				
80	For veterinary use	-				
	-Containing hormones or other products of heading No. 29,37 but not					
	containing antibiotics					
004.31	Containing insulin					
3004.31.10.00	Insulin, whether or not mixed with					
	zinc, globin or protamine, prepared					
3004.31.90.00	for parenteral administration	-	Free	Free	Free	-
0004.31.90.00	Other	-	9.2%	9.2%	25%	6%
	of absolute ethyl alcohol					
	by volume, additional			6		
	duty of		33¢/	33¢/	44£/	22¢/
			litre	litre	litre	litre
004.32.00.	Containing adrenal cortex hormones		9.2%	9.2%	25%	6%
	containing more than 23 % of absolute ethyl alcohol					
	by volume, additional					
	duty of		33¢/	33¢/	1 44£/	22¢/
			litre	litre	litre	litre
	For human use			1		
11	Containing hydrocortisone	-				
12 13	Containing betamethasone	_				1
14	Containing triamcinolone	_				
19	Other	_				
20	For veterinary use	-				
5004.39	Containing other hormones or products			1		
	of heading No. 29.37			į		
3004.39.10.00	Epinephrine and its solutions, prepared				-	
004.39.90.	for parenteral administration	_	Free 9.2%	Free 9.2%	Free 25%	Free
,004.55.50.	containing more than 23 %		7 + 4/2	3.2/0	200	0,0
	of absolute ethyl alcohol					
	by volume, additional					
	duty of		33¢/	33¢/	44£/	22£/
	For home was a sent of the control of		litre	litre	litre	litre
	For human use, containing anterior pituitary hormones			ĺ	1	
3.1	Containing chorionic gonadotrophin	_		1		
11 19	Other	-				
	For human use, containing					
2.1	posterior pituitary hormones					
2 I 29	Containing oxytocin	_				
30	For human use, containing unmixed					
	single estrogens	-		-		
40	For human use, containing anabolic					
	hormones	-				
50	For human use, containing unmixed single progestational hormones					
60	For human use, containing thyroid					
30	hormones	_				
70	For human use, containing other					
	hormones	-				
80	For veterinary use				1	

PAGE 30-8

Code	December of Condo	Unit of		Tar	Iffs	
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
3004.40.00.	-Containing alkaloids or derivatives thereof but not containing hormones, other products of heading No. 29.37 or antibiotics		9.2%	9.2%	25%	6%
	by volume, additional duty of		33¢/ litre	33€/ litre	44¢/ litre	22¢/ litre
11 19 20 30 40 50	Containing codeline or its derivativesContaining codeline phosphate	-				
60 70 80 90	Containing cocaine or derivatives thereofContaining aminophyllineContaining other narcotic vegetable alkaloids or their narcotic derivativesContaining other non-narcotic vegetable alkaloids or their non-narcotic derivatives	-				
3004.50 3004.50.10.00	-Other medicaments containing vitamins or other products of heading No. 29.36Mixtures of amino acids and vitamins and mixtures of amino acids, protein hydrolysates and vitamins, whether or not with added minerals, fats or carbohydrates, specially compounded for persons afflicted with amino acid					
3004.50.90.	disorders	-	Free 9.2%	Free 9.2%	Free 25%	6%
	by volume, additional duty of		33¢/ litre	33¢/ litre	44¢/ litre	22¢/ litre
11 12 13 14 15 19	vitamin not mixed with other supplementsContaining vitamin A					
21 22 29 30	Vitamin-iron preparations	-				

(In accordance with the Harmonized System)

PAGE 30-9

Code	Description of Coods	Unit of		Tar	-iffs		
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
3004.90	-Other medicaments consisting of mixed						
3004.90.10.	or unmixed productsMixtures of amino acids and mixtures of amino acids and protein hydrolysates,						
	whether or not with added minerals, fats or carbohydrates, specially						
	compounded for persons afflicted with amino acid disorders; liver extracts,						
	pituitary extracts, fractionated soya oil emulsions, dextrose (glucose) solutions and levulose (fructose) solutions,			9			
10	prepared for parenteral administration .	-	Free	Free	25%	-	
20 90	Dextrose (glucose) solutions	_			054		
3004.90.90.	Other medicaments		9.2%	9.2%	25%	6%	
	by volume, additional duty of		33¢/	33¢/	446/	22¢/	
	For human use, acting on the		litre	litre	litre	litre	
1 I 12	nervous systemAnalgesics	-					
13 14	Antiquepressants and tranquillers	-					
19	Other	-					
21 29	Istamine H ₂ receptor antagonist	1					
30 40	For human use, acting on the cardio- vascular system	-					
50 60	Haemotological agents	-					
81	Other medicaments, for human use	-					
82 89	Cough and cold preparations						
91 92	Anesthetics	-					
93 99	Other	-					
30.05	Wadding, gauze, bandages and similar						
20.03	articles (for example, dressings, adhesive plasters, poultices), impregnated or coated						
	with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary						
3005.10	purposes.						
3005.10.10.00	-Adhesive dressings and other articles having an adhesive layerImpregnated or coated with						
	pharmaceutical substances	-	9.2%	9.2%	25%	6%	
	by volume, additional duty of		33¢/	33£/	44¢/	22¢/	
			litre	litre	litre	litre	

PAGE 30-10

Code	Description of Goods	Unit		Tai	riffs	
Number	bescription of coods	Meas.	BP	MFN	Gen	GP
5005.10.20.00	Not impregnated nor coated with pharmaceutical substances	-	20.2%	20.2%	55%	13%
5005.90 5005.90.10.00	-Other wadding, gauze, bandages and similar articlesCutaneous or liquid dressings	-	22.5%	22.5%	35%	-
	by volume, additional duty of		33¢/ litre	33¢/ litre	44¢/ litre	22¢/ litre
005.90.20.00	Bandages and similar dressings, of textile fabric impregnated or coated with plaster of Paris compound		10%	10%	35%	6.5%
005.90.30.00	Other dressings, impregnated or coated with pharmaceutical substances containing more than 23 \$ of absolute ethyl alcohol	MO.	9.2%	9.2%	25%	6%
	by volume, additional duty of		33¢/ litre	33¢/ litre	44¢/ litre	22¢/ litre
005.90.41.00	nor coated with pharmaceutical substancesKnitted or crocheted fabrics; other, containing man-made textile fibres or filaments or containing glass		The state of the s			
005.90.42.00 005.90.43.00 005.90.49.00	fibres or filaments	-	22.5% 15.7% 10.2% 22.5%	25% 17.5% 10.2% 22.5%	55% 35% 35% 35%	6.5%
0.06	Pharmaceutical goods specified in Note 3 to					
10	-Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics		Free	Free	Free	Free
006.20 006.20.10.00 006.20.20.00 006.20.90.00	-Blood-grouping reagentsOf human originOf animal originOf other origin	=	Free 10.2%	Free 10.2% 12.5%	Free 25% 25%	6.5%
006.30	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient					
006.30.10.00	Opacifying preparations for X-ray examinationsDiagnostic reagents designed to be administered to the patient	-	10%	12.5%	25%	8%
006.30.21.00	Allergenics prepared for parenteral administration	_	Free	Free 12.5%	Free 25%	- 8%

			T			PAGE 30-1	-
Code	Description of Goods	Unit of		Tar	riffs		
Number		Meas.	BP	MFN	Gen	GP	
3006.40 3006.40.10.	-Dental cements and other dental fillings; bone reconstruction cementsDental cements and points for filling dental root canals; bone reconstruction cement.		Free	Free	25%	Free	
20 3006.40.20.00	cements	-					
3006.40.90.00	metals, excluding those in powder or pellet form	-	Free 10%	5.5% 12.5%	10% 25%	Free 8%	
3006.50.00.00	-First-aid boxes and kits	-	10.2%	10.2%	25%	6.5%	
3006.60.00.	-Chemical contraceptive preparations based on hormones or spermicides		9.2%	9.2%	25%	6%	
	duty of		33¢/ litre	33¢/ litre	44¢/ litre	22¢/ litre	
11	Containing norethesterone acetate and ethinyl estradiolOtherOther than in measured doses	-					



CHAPTER 30

APPENDIX



Chapter 30

PHARMACEUTICAL PRODUCTS

Notes.

- 1. This Chapter does not cover:
 - (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);
 - (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);
 - (c) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.01);
 - (d) Preparations of heading Nos. 33.03 to 33.07, even if they have therapeutic or prophylatic properties;
 - (e) Soap or other products of heading No. 34.01 containing added medicaments;
 - (f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or
 - (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).
- For the purpose of heading Nos. 30.03 and 30.04 and of Note 3 (d) to this Chapter the following are to be treated:
 - (a) As unmixed products:
 - (1) Unmixed products dissolved in water:
 - (2) All goods of Chapter 28 or 29; and
 - (3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;
 - (b) As products which have been mixed:
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.
- Heading No. 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
 - (a) Sterile surgical, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;
 - (b) Sterile laminaria and sterile laminaria tents;
 - (c) Sterile absorbable surgical or dental haemostatics;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; bone reconstruction cements;
 - (g) First-aid boxes and kits; and
 - (h) Chemical contraceptive preparations based on hormones or spermicides.

Supplementary Notes.

- 1. Goods admissible under the following item Nos. and with an absolute ethyl alcohol content exceeding 23% by volume shall be subject to an additional duty of 33¢ per litre under British Preferential and Most Favoured Nation Tariffs, 44¢ per litre under the General Tariff and 22¢ per litre under the General Preferential Tariff: 3002.10.90, 3002.90.90, 3003.10.00, 3003.20.00, 3003.31.90, 3003.39.90, 3003.40.00, 3003.90.90, 3004.10.00, 3004.20.00, 3004.30.90, 3004.30.90, 3004.20.00, 3005.10.11, 3005.10.91, 3005.90.91 or 3006.60.00.
- For the purpose of item No. 3004.90.90, the statistical classification of pharmaceutical preparations admissible under statistical subheading Nos. 30, 40, or 50 is to be governed by Interpretative Rule 3(C).
- For the purpose of Chapter 30, parenteral administration means administration through injection including but not limited to subcutaneous, intramuscular, intraorbital, intrancapsular, intraspinal but not administration through the alimentary canal.

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
30.01		Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.					
3001.10.00	10	-Glands and other organs, dried, whether or not powdered. Animal glands. Other.	-	10.2%	10.2%	25%	6.5%
3001.20.00		-Extracts of glands or other organs or of their secretions	kg	10.2%	10.2%	25%	6.5%
3001.90 3001.90.10 3001.90.20	00	-OtherHeparin and its saltsBone, organs and other human or animal tissue, living or preserved, suitable for permanent grafting or	kg	10%	12.5%	25%	8%
3001.90.90	10	implantation	-	Free 10.2%	Free 10.2%	Free 25%	Free 6.5%
90.02		Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.					
	10 21 22 29	-Antisera and other blood fractionsOf human originFor diagnostic useFor therapeutic or prophylatic use in humans:Blood plasmaNormal serum globulinOther.	-	Free	Free	Free	Free
	10 20	Other:Blood albumin, sera and antisera of animal origin, for parenteral use in humansBovine albuminSera and antisera.	-	Free	Free	Free	Free
002.10.99	90 10 20 90	Other	-	9.2%	9.2%	25%	6%
	30	-Vaccines for human medicine	-	Free	Free	Free	-
002.31.00	00	-Vaccines for veterinary medicine: Vaccines against foot and mouth disease		Free	Free	25%	Free

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3002.39.10	00	Prepared for parenteral administration; bovine intranasal					
3002.39.90	00	vaccine	-	Free 9.2%	9.2%	25% 25%	Free 6%
3002.90 3002.90.10		-OtherToxins, toxoids, antitoxins, viruses, bacteriophage and bacterial lysates, being prepared for parenteral administration for therapeutic, prophylactic, or diagnostic uses in humans; butter-making ferment cultures; dried blood, soluble or otherwise		Free	Free	10%	-
	10	Toxins, toxoids, antitoxins, viruses, bacteriophage and					
	20	bacterial lysates	-				
	90	Other	-				
3002.90.90	00	Other, including human blood	-	9.8%	9.8%	25%	6.5%
80.03		Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.					
003.10.00	00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	kg	9.2%	9.2%	25%	6%
3003.20.00	00	-Containing other antibiotics	kg	9.2%	9.2%	25%	6%
1003.31	00	-Containing hormones or other products of heading No. 29.37 but not containing antibiotics:Containing insulinPrepared for parenteral					
	ł	administration in humans	kg	Free 9.2%	Free 9.2%	Free	- 6%
1003.39		OtherEpinephrine and its solutions,	kg	9.2%	9.2%	25%	6%
		prepared for parenteral		F	_	_	
003.39.90	00	administration in humansOther	kg kg	Free 9.2%	Free 9.2%	Free 25%	6%
8003.40.00	00	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics.	kg	9.2%	9.2%	25%	6%
		-OtherFractionated soya oil emulsions, prepared for parenteral administration; mixtures of amino acids or mixtures of amino acids and protein hydrolysates, with or without added minerals, vitamins, fats or carbohydrates, specially compounded for persons afflicted with amino acid disorders; dextrose (glucose) solutions and levulose (fructose) solutions, prepared for parenteral administration	k k g g	Free 9.2%	Free 9.2%	25% 25%	- 6%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
30.04		Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale.					
3004 . 10 . 00		-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivativesFor human use, containing penicillins or penicillin derivatives:		9.2%	9.2%	25%	6%
	11	Containing penicillin G potassium.	-				
	13	Containing penicillin G sodium	-				
	14	Containing penicillin V	-				
	15	Containing ampicillin	-				
	19	Containing cloxacillin	_				
		For human use, containing					
		streptomycins or their derivativesFor veterinary use, containing penicillin or streptomycin or	-				
	2.4	derivatives thereof:					
	31	Containing penicillin or derivatives thereof	_				
	32	Containing streptomycin or					
		derivatives thereof	-				
3004.20.00		-Containing other antibiotics		9.2%	9.2%	25%	6%
		For human use, containing		/	0.2%	2070	0,0
	11	tetracyclines or their derivates:					
	19	Ontaining doxycycline					
	20	tor numan use, containing					
		polypeptide antibiotics	-				
	31	Containing cephalosporin or its					
	32	derivatives	-				
	33		_				
	34	Containing chloramphenicol	-				
	35	Containing rifamveins	-				
	36	Containing mitomycin C.	-				
	40	For veterinary use	-				
		-Containing hormones or other products of heading No. 29.37 but not containing antibiotics:					
3004.31		Containing insulin					
3004.31.10	00	Insulin, unmixed or mixed with zinc, globin or protamine, prepared for parenteral administration	_	Free	Free	Free	
3004.31.90	00	Other	-	9.2%	9.2%	25%	6%
3004.32.00		Containing adrenal cortex hormones		9.2%	9.2%	25%	6%
	11	For human use:Containing hydrocortisone					
	12	Containing dexamethasone					
	13	Containing triamcinolone	-				
	14	Containing desoxycorticosterone	-				
	20	Other	_				
3004.39	- 1	Other					
8004.39.10	00	Epinephrine and its solutions,					
		prepared for parenteral		F			_
	- 1	administration	-	Free	Free	Free	Free

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

PAGE 30- 6

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3004.39.90		Other		9.2%	9.2%	25%	6%
		For human use, containing anterior pituitary hormones:					
	11	Containing chorionic gonadotrophin	-				
	19	Other	-				
		For human use, containing posterior pituitary hormones:					
	21	Containing oxytocin	-				
		Other	-				
		For human use, unmixed separate					
		estrogens	-				
	40	For human use, containing anabolic hormones	_				
	50	For human use, unmixed single					
		progestational hormones	-				
	60	For human use, containing thyroid					
		hormones	-				
	70	For human use, containing other					
	80	hormones For veterinary use	_				
	-	, , , , , , , , , , , , , , , , , , , ,					
3004 . 40 . 00		-Containing alkaloids or derivatives					
		thereof but not containing hormones,					
		other products of heading No. 29.37 or		9.2%	9.2%	25%	6%
		antibiotics		9.2%	9.2%	25%	0/0
		derivatives:					
	11	Containing codeine phosphate	-				
	19	Other	-				
	20		-				
	40		_				
	50						
		thereof	-				
	60	Containing cocaine or derivatives					
	70	thereof					
	80	Containing ergotamine tartrate	_				
		vegetable alkaloids or their					
		narcotic derivatives	-				
	90		1			1	
		vegetable alkaloids or their					
		non-narcotic derivatives	-				
3004.50		-Other medicaments containing vitamins					
		or other products of heading No. 29.36					
3004.50.10	00						
		vitamins, or amino acids, protein					
		hydrolysates and vitamins, with or without added minerals, fats or					
		carbohydrates, specially compounded					
		for persons afflicted with amino		ĺ			
		acid disorders	-	Free	Free	Free	-
1004.50.90		Other		9.2%	9.2%	25%	6%
		For human use, containing single vitamins:	1				
	11	Containing vitamin A	-				
	12		-				
	13	Containing vitamin E	-				
	19	Other	_				
		For human use, multivitamin or other vitamin supplement					
		preparations:					
	21	Vitamin-iron preparations	-				
	22	Other multivitamin preparations					
	29	Other vitamin supplement					
	30	preparations					
	30	For veterinary use					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3004.90.10	1	Mixtures of amino acids or mixtures	1 1		1	1	
		of amino acids and protein					
		hydrolysates, with or without added					
		minerals, fats or carbohydrates,					
		specially compounded for persons					
		afflicted with amino acid disorders;					
		allergenics, liver extracts and					
	ļ	pituitary extracts, prepared for					
	1	parenteral administration;					
		fractionated soya oil emulsions, dextrose (glucose) solutions and					
		levulose (fructose) solutions,					
		prepared for parenteral	1				
		administration		Free	Free	25%	_
	10	Allergenics	-				
	20	Fractionated soya oil emulsions					
	30		-				
3004.90.90	90		-				
3004.30.30		Other		9.2%	9.2%	25%	6%
		Medicaments acting on the central nervous system, human use;					
	11	General anesthetics	_				
	12	Hypnotics and sedatives	-				
	13	~Analgesics, narcotic type (except					
		alkaloids)	-				
	14	Anaigesics, other than narcotic					
	15	type	-				
	16	Antitussives	-				
	17	Psychotherapeutic agents	-				
	19	Central nervous system stimulants.	-				
		Other	-				
		peripheral nervous system, human					
		use:					
Į	21	Cholinergic and anticholinergic					
		agents	-				
	22	Adrenergic stimulants	-				
	23	Adrenergic blocking agents	-				
	25	Antihistaminic agents	-				
		Local anesthetics	-				
-		Medicaments acting on the	-				
		cardiovascular, haematopoietic and	1				
		renal systems, human use:					
	31	Cardiotonics	-				
	32	ANTIAPPNVthmics	-				
	33	Vasodilators	-				
	34	Anticholesterolemic agents	-				
	36	Antianemic agents	-				
	37	Haemostatics	-				
	38	Diuretics	-				
	39	Other	_				
1		Chemotherapeutic agents, human use:					
	41	Anthelmintics	-				
	42	Antiprotozoal agents	-		1		
	43	Antiseptics, antifungal and					
		antibacterial agents	-				
	44		-				
	45	ADITIUDECCULOSIS agents	-				
	40	Antineoplastic agents	-				
	70	Other	-				
		gastro-intestinal agents, human					
		use:					
	51	Dermatological agents	-				
	52	Gastro-intestinal agents	-				
	1	Veterinary medicines:					
	61	Anesthetics	-				
	62	Anthelmintics	-				
	63	Tranquilizers	-				

PAGE 30- 8

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3004.90.90	64	Caraldiatata	_				
cont'd		Coccidistats	-			1	
		Other:					
	91	Antithyroid agents	-				
:	92	Uricosuric agents	_				
		Medicinal spirits	_				
		Dietary supplements	-				
	96						
		system, except adrenergic stimulants	_				
	99	Other	-				
30.05		Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary					
		purposes.					
3005 . 10		-Adhesive dressings and other articles having an adhesive layer					
3005.10.10	00	Coated or impregnated with pharmaceutical substances	-	9.2%	9.2%	25%	6%
3005.10.91		Adhesive dressings	-	10%	17.5%	35%	10%
3005 . 10 . 99	00	Other	-	24.3%	24.3%	45%	_
3005.90	l	-Other					
3005.90.10	00	Bandages and slabs of textile fabric					
		specially coated with plaster of paris compound	-	10%	10%	35%	6.5%
3005.90.20	00	Coated or impregnated with					
		pharmaceutical substances	-	9.2%	9.2%	25%	6%
		Not coated or impregnated with pharmaceutical substances:					
3005.90.91	00	Dressings	-	10%	17.5%	35%	10%
3005.90.92	00	Knitted, or containing man-made					
		textile fibres or filaments or		00 50/	0=0/	EE9/	
	100	glass fibres or filaments		22.5% 15.7%	25% 17.5%	55% 35%	_
3005.90.93		Of woven fabric wholly of cotton		10.2%	10.2%	35%	6.5%
		Other	-	22.5%	22.5%	35%	-
0000100100							
30.06		Pharmaceutical goods specified in Note 3 to this Chapter.					
3006 . 10 . 00	10	materials used as surgical sutures.	-	Free	Free	Free	Free
3006.20		-Blood-grouping reagents					
3006.20.10	00	Of human origin	-	Free	Free	Free	-
3006.20.20	00	Of animal origin	-	10.2%	10.2%	25% 25%	6.5% 8%
3006.30		-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3006.30.10	10	Opacifying preparations for X-ray examinationBarium sulphateOther.	-	10%	12.5%	25%	8%
3006.30.91		Other: Allergenics prepared for parenteral					
3006.30.99	00	administration.	-	Free 10%	12.5%	Free 25%	8%
3006.40.10		-Dental cements and other dental fillings; bone reconstruction cements Dental cements; bone reconstruction cements; points for filling dental					
		root canalsDental cements and bone reconstruction cementsPoints for filling dental root	-	Free	Free	25%	Free
1006 . 40 . 20	00	canals Composition metals, not including	-				
1006 . 40 . 90	00	such metals in powder or pellet form.	-	Free 10%	5.5% 12.5%	10% 25%	Free 8%
006.50.00	00	-First-aid boxes and kits	-	10.2%	10.2%	25%	6.5%
1		-Chemical contraceptive preparations based on hormones or spermicides		9.2%	9.2%	25%	6%
	19	Containing norethesterone acetate and ethinyl estradiol Other.	-				



CHAPTER 31

Fertilisers

Introduction

Proposed Chapter 31 incorporates, in whole or in part, 23 items of the Customs Tariff as listed below:

- 21950-1 Chemicals, except antibiotics ... for use in ... poultry feeds 37200-1 Electric and blast furnace slag 84900-1 Goods which enter into the cost of manufacture of fertilizers Sulphates (including alums) and persulphates: *92838-12 Potassium sulphate ... more than 52% ... K20, less than 99% pure Nitrites and nitrates: *92839-3 Sodium nitrate ... more than 16.3% by weight of nitrogen Other inorganic compounds ...: 92858-2 Calcium cyanamide containing ... more than 25% by weight of nitrogen 93100-1 Fertilizers, formulated; goods for use as fertilizers ... The following, when not for use as fertilizers: *93102-1 Ammonium nitrate, whether or not coated or prilled *93102-2 Ammonium sulphate *93102-3 Ammonium sulphonitrate; calcium nitrate-magnesium nitrate *93102-4 Calcium cyanamide ... whether or not treated with oil *93102-6 Sodium nitrate ... not more than 16.3% by weight of nitrogen *93102-7 Urea, whether or not coated or prilled *93103-1 Calcium hydrogen phosphate ... not less than 0.2% ... fluorine *93103-2 Calcium phosphates, disintegrated (calcined) ... *93104-1 Magnesium sulphate-potassium sulphate ... *93104-2 Mineral potash *93104-3 Potassium chloride, but not including cultured crystals ... *93104-4 Potassium sulphate containing ... not more than 52% ... of K20

- 93105-1 Ammonium phosphates ... not more than 6 mg of arsenic per kg *93105-2 Potassic sodium nitrate
- Chemical products ... of the chemical or allied industries ...:
- 93819-1 Other than the following
- *93819-25 Double salts or mixtures of calcium nitrate and ammonium nitrate ...

B. The Board's Analysis and Recommendations

The Board did not receive any submissions respecting Chapter 31. However, its research staff did have discussions with representatives of the Canadian Fertilizer Institute to explain the proposed Schedule. discussions did not reveal any problems.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

The Board's analysis of Chapter 31 did not indicate any rate of duty changes which meet the Board's criteria for rate restoration.

The Board recommends the following adjustment to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 6, line 1, add "s" to "purpose".

TABLE 31.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
3101.00.00.10	Delete this class	5
3101.00.00.11	Delete this class	5
3101.00.00.12	Delete this class	5
3101.00.00.19	Delete this class	5
3101.00.00.90	Delete this class	5
3103.10.00.10	Contenant 22 % ou moins en poids de pentoxyde phosphoreux	2
3103.10.00.20	Contenant plus de 22 % en poids de pentoxyde phosphoreux	2
3103.90.00.00	-Other mineral or chemical fertilisers, phosphatic	3
3104.90.00	-Other mineral or chemical fertilisers, potassic	3
3105.10.00.10	Delete this class	5
3105.10.00.11	Delete this class	5
3105.10.00.12	Delete this class	5

HS Code	Description of Goods	Reasons for Changes
3105.10.00.19	Delete this class	5
3105.10.00.90	Delete this class	5
3105.40.00.10	Delete this class	5
3105.40.00.20	Delete this class	5
3105.90.00.00	-Other fertilisers	3



Chapter 31

FERTILISERS

Legal Notes.

- I. This Chapter does not cover:
 - (a) Animal blood of heading No. 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2(A), 3(A), 4(A) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.23; optical elements of potassium chloride (heading No. 90.01).
- Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure;
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double saits (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
 - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (D) Liquid fertilisers consisting of the goods of subparagraph (A) (II) or (VIII) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
- 3. Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag;
 - (ii) Natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anydrous product.
 - (B) Fertilisers consisting of any of the goods described in (A) above, mixed together, but with no account being taken of the fluorine content limit.

- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- Heading No 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
 - (ii) Potassium chloride, whether or not pure, except as provided in Note I (c) above;
 - (iii) Potassium sulphate, whether or not pure;
 - (iv) Magnesium potassium sulphate, whether or not pure.
 - (B) Fertilisers consisting of any of the goods described in (A) above mixed together.
- 5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and inter mixtures thereof, are to be classified in heading No. 31.05.
- For the purposes of heading No. 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorous or potassium.

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 31-3

Code	Description of Goods	Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
31.01 3101.00.00.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products		Free	Free	Free	Free	
31.02	Mineral or chemical fertilisers, nitrogenous.						
3102.10.00.00	-Urea, whether or not in aqueous solution .	kg	Free	Free	Free	Free	
3102.21.00.00	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrateAmmonium sulphate	kg kg	Free Free	Free Free	Free Free	Free Free	
3102.30.00.00	-Ammonium nitrate, whether or not in aqueous solution	kg	Free	Free	Free	Free	
3102.40.00.00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	Free	Free	Free	Free	
3102.50.00.00	-Sodium nitrate	kg	Free	Free	Free	Free	
3102.60.00.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Free	Free	Free	Free	
3102.70.00.00	-Calcium cyanamide	kg	Free	Free	Free	Free	
3102.80.00.00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Free	Free	Free	Free	
3102.90.00.00	-Other, including mixtures not specified in the foregoing subheadings	kg	Free	Free	Free	Free	
31.03	Mineral or chemical fertilisers, phosphatic.						
3103.10.00.	-Superphosphates	kg kg	Free	Free	Free	Free	
3103.20.00.00	-Basic slag	kg	Free	Free	25%	Free	
3103.90.00.00	-Other mineral or chemical fertilisers, phosphatic	kg	Free	Free	Free	Free	
31.04	Mineral or chemical fertilisers, potassic.						
3104.10.00.00	-Carnallite, sylvite and other crude natural potassium salts	kg	Free	Free	Free	Free	
3104.20.00.00	-Potassium chloride	kg	Free	Free	Free	Free	
3104.30.00.00	-Potassium sulphate	kg	Free	Free	Free	Free	

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 31-4

Description of Goods	Unit	Tariffs				
Description of Goods	of Meas.	BP	MFN	Gen	GP	
-Other mineral or chemical fertilisers, potassic	kg kg	Free	Free	Free	Free	
Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.						
-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	kg	Free	Free	Free	Free	
-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	Free	Free	Free	Free	
-Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Free	Free	Free	Free	
-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogen- orthophosphate (diammonium phosphate)	kg	Free	Free	Free	Free	
-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorusContaining nitrates and phosphates	kg kg	Free Free	Free	Free Free	Free Free	
-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	kg	Free	Free	Free	Free	
-Other fertilisers	kg	Free	Free	Free	Free	
	potassicOther	-Other mineral or chemical fertilisers, potassic	-Other mineral or chemical fertilisers, potassic	-Other mineral or chemical fertilisers, potassic	-Other mineral or chemical fertilisers, potassic	

CHAPTER 31

APPENDIX



Chapter 31

FERTILISERS

Notes.

- 1. This Chapter does not cover:
 - (a) Animal blood of heading No. 05.11;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.23; optical elements of potassium chloride (heading No. 90.01).
- 2. Heading No. 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Sodium nitrate, whether or not pure;
 - (ii) Ammonium nitrate, whether or not pure,
 - (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;
 - (iv) Ammonium sulphate, whether or not pure;
 - (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;
 - (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
 - (vii) Calcium cyanamide, whether or not pure or treated with oil;
 - (viii) Urea, whether or not pure.
 - (B) Fertilisers consisting of any of the goods described in (a) above mixed together.
 - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.
 - (D) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.
- 3. Heading No. 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:
 - (i) Basic slag:
 - (ii) Natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.
 - (B) Fertilisers consisting of any of the goods described in (a) above, mixed together, but with no account being taken of the fluorine content limit.
 - (C) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- 4. Heading No. 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading No. 31.05:
 - (A) Goods which answer to one or other of the descriptions given below:

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);
- (ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;
- (iii) Potassium sulphate, whether or not pure;
- (iv) Magnesium potassium sulphate, whether or not pure.
- (B) Fertilisers consisting of any of the goods described in (a) above mixed together.
- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and inter mixtures thereof, are to be classified in heading No. 31.05.
- For the purpose of heading No. 31.05, the term "other fertilisers" applies
 only to products of a kind used as fertilisers and containing, as an essential
 constituent, at least one of the fertilising elements nitrogen, phosphorous or
 potassium.

Converted to the Harmonized System

PAGE 31- 3

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
31.01							
3101.00.00	11 12 19	Manure	k g g g g k k	Free	Free	Free	Free
31.02		Mineral or chemical fertilisers, nitrogenous.					
3102.10.00	00	-Urea, whether or not in aqueous solution	kg	Free	Free	Free	Free
3102.21.00 3102.29.00			kg kg	Free Free	Free Free	Free Free	Free Free
		-Ammonium nitrate, whether or not in aqueous solution	kg	Free	Free	Free	Free
3102.40.00	00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	kg	Free	Free	Free	Free
3102.50.00	00	-Sodium nitrate	kg	Free	Free	Free	Free
102.60.00	00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	kg	Free	Free	Free	Free
3102.70.00	00	-Calcium cyanamide	kg	Free	Free	Free	Free
3102.80.00	00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	kg	Free	Free	Free	Free
3102.90.00	00	-Other, including mixtures not specified in the foregoing subheadings.	kg	Free	Free	Free	Free
11.03		Mineral or chemical fertilisers, phosphatic.					
3103.10.00	10	-Superphosphates	kg kg	Free	Free	Free	Free
3103.20.00	00	-Basic slag	kg	Free	Free	25%	Free
	1	-Other	kg	Free	Free	Free	Free
1.04		Mineral or chemical fertilisers, potassic.					
1104.10.00	00	-Carnallite, sylvite and other crude natural potassium salts	kg	Free	Free	Free	Free

PAGE 31- 4

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3104.20.00	00	-Potassium chloride	kg	Free	Free	Free	Free
3104.30.00	00	-Potassium sulphate	kg	Free	Free	Free	Free
3104.90.00		-Other Magnesium potassium sulphate Other		Free	Free	Free	Free
31.05		Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg.					
3105.10.00	11 12 19	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg	kg kg kg	Free	Free	Free	Free
3105.20.00	00	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	kg	Free	Free	Free	Free
3105.30.00	00	-Diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Free	Free	Free	Free
3105.40.00	10 20	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	kg	Free	Free	Free	Free
3105.59.00	00	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:Containing nitrates and phosphatesOtherMineral or chemical fertilisers containing the two fertilising	kg kg	Free Free	Free Free	Free Free	Free Free
		elements phosphorus and potassium	kg	Free	Free	Free	Free
3105.90.00	00	-Other	kg	Free	Free	Free	Free

CHAPTER 32

Tanning or Dyeing Extracts; Tannins and Their Derivatives; Dyes, Pigments and Other Colouring Matter; Paints and Varnishes; Putty and Other Mastics; Inks

A. Introduction

*93207-5 Lithopone

Proposed Chapter 32 incorporates, in whole or in part, 41 items of the Customs Tariff as listed below:

21950-1 Chemicals, except antibiotics ... for use in ... poultry feeds *22400-1 Sealing wax ... in sticks, cakes ... *43854-1 Vinyl compatible lacquer coating for use in ... motor vehicles 43871-1 Ethylene/methacrylic acid copolymers ... use in...motor vehicle parts 43877-1 Materials ... for use in ... passenger automobiles, buses ... 51102-1 Articles and materials for use in the manufacture of golf balls Materials ... products of heading 93811 ...: 85001-1 Other than the following *85300-1 Colours or pigments for use in the manufacture of roofing granules 85600-1 Pigments ... binders therefor; inks ... for use in ... textiles 86400-1 Alkyl thiols ... for use in the manufacture of ABS resins ... 86600-1 Epoxy resins ... for use in ... spectacle ... frames 86900-1 Liquid radiation cure coatings ... for use ... floor coverings *93201-1 Tanning extracts of vegetable origin Tannins (tannic acids) ... other derivatives: *93202-1 Tannins ... including water-extracted gall-nut tannin *93202-2 The salts, ethers, esters and other derivatives ... Synthetic tanning substances ... artificial bates ...: *93203-1 Other than the following *93203-2 Sodium formaldehyde napthalene sulphonates Colouring matter of vegetable origin ... of animal origin: *93204-1 Other than the following *93204-2 Vegetable materials for use as edible colourings Synthetic organic dyestuffs ... optical bleaching agents ...: *93205-1 Other than the following *93205-2 Quinacridone pigment dyestuffs *93205-3 Pigment dyestuffs, n.o.p. *93205-4 Phthalocyanine pigment dyestuffs ... *93205-5 Organic blue pigment dyestuffs ... otherwise ... item 93205-3 *93206-1 Colour lakes Other colouring matter; inorganic products ... used as luminophores: *93207-1 Other than the following *93207-2 Black polyethylene masterbatch *93207-3 Inorganic pigments, n.o.p. *93207-4 Inorganic products of a kind used as luminophores

*93207-6 Titanium whites, not including pure titanium dioxide

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

- *93207-7 Ultramarine
- *93207-8 Zinc grey
- *93208-1 Prepared pigments ... opacifiers ... used in ... glass industries ... Varnishes and lacquers; distempers ... white spirit ...:
- *93209-1 Other than the following
- *93209-2 Pearl essence, natural or synthetic
- Artists', students' and signboard painters' colours ...:
- *93210-1 Other than the following
- *93210-2 Water colours, in liquid or powder forms, in jars ...
- *93211-1 Prepared driers
- *93212-1 Glaziers' putty; grafting putty ... and cements
- *93213-1 Writing ink, printing ink and other inks

B. The Board's Analysis and Recommendations

The Board received a major submission from the Oil & Colour Chemists' Association (OCCA) on behalf of the colour pigment industry. The OCCA submission was formally supported by Dominion Colour Company Ltd. The OCCA pointed out that the extensive statistical breakouts for dyes had been developed some years ago when these goods represented a major proportion of the colour industry's business. In recent years, however, there has been a very significant increase in the pigment side of the business, both in Canada and worldwide. They requested, therefore, that similar statistical breakouts be provided for pigments. This request was supported by Statistics Canada who, in conjunction with National Revenue, Customs and Excise Laboratory and the Board's staff, drafted the necessary statistical descriptions. These did not result in any rate of duty changes. The Board has studied the proposed changes and recommends their implementation as shown in Table 32.1 for items 3204.17.10.10 through 3204.17.90.99; 3206.10.00.10 through 3206.43.00.90 and 3206.49.80.10 through 3206.49.80.99.

The Canadian Chemical Producers' Association (CCPA) noted in their submission that the salts, ethers, esters and other derivates of tannins currently dutiable at 12.5 p.c. MFN under tariff item 93202-2 have been allocated to subheading 3201.90 with a proposed MFN rate of Free. While on examination the Board found that the value of trade under tariff item 93202-2 for the base period 1980-82 was less than \$25,000, it nevertheless recommends that the tannin derivatives under HS 3201.90.00.10 be dutiable at 12.5%. This can be achieved in the following manner.

Delete 3201.90.00.10 and 3201.90.00.90, also the rates of duty under 3201.90.00 and add the following:

		MFN
		Rate
3201.90	-Other tanning extracts; tannins and their	
	salts, ethers, esters and other derivatives	
3201.90.10.00	Tannin derivatives kg	12.5%
3201.90.90.00	Other kg	Free

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Canbro Inc. made a submission seeking greater clarification and more statistical breakouts for certain metallic powders and flakes as pigments. In order to meet this request the Board, in Table 32.1, recommends the changes shown for items 3212.90.00.10 through 3212.90.00.30.

The Board's examination of the rates of duty in the proposed Schedule did not reveal any items meeting the criteria for rate restoration.

The Board's review of the statistical background material for Chapter 32 showed that certain colour sets currently entering under tariff item 93210 were not clearly accounted for in the draft Schedule. In order to ensure the proper classification of these goods, the Board recommends the inclusion of the following Canadian Legal Note 1:

Canadian Legal Note 1

"Subheading No. 3213.10 covers colour in sets, whether or not with brushes, palettes or other accessories."

The Board also recommends a statistical break-out under subheading 3204.17 for Red Lake C. This product was the subject of an inquiry by the Board under Reference 158, with respect to a petition for withdrawal of the General Preferential Tariff.

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the ${\tt HS}$.

In the English text of Legal Note l(a), on the last line, replace "falling in" by "of".

In the English text of Legal Note 3, line 8, delete "s" from "Nos."; and on the last line, replace "and" by "or".

In the English text of Legal Note 4, line 2, delete "s" from "headings".

TABLE 32.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
3202.10.90.00	Other synthetic organic tanning substances Autres produits tannants organiques syn- thétiques	3

		Reasons for
HS Code	Description of Goods	Changes
3203.00.10.00	Colouring matter of vegetable origin and preparations based thereon, of a kind used as edible colouring	2
3203.00.90	Other colouring matter of vegetable or animal origin and preparations based thereon	3
3204.12.00.10	Renumber 3204.12.00.11	5
3204.12.00.10	New scopeAcid dyes and preparations thereof Colorants acides et préparations de ces produits	5
3204.12.00.20	Renumber 3204.12.00.12	5
3204.12.00.30	Renumber 3204.12.00.13	5
3204.12.00.40	Renumber 3204.12.00.14	5
3204.12.00.50	Renumber 3204.12.00.15	5
3204.12.00.60	Renumber 3204.12.00.16	5
3204.12.00.70	Renumber 3204.12.00.17	5
3204.12.00.80	Renumber 3204.12.00.18	5
3204.12.00.90	Renumber 3204.12.00.19	5
3204.12.00.20	New classMordant dyes and preparations thereof Colorants mordants et préparations de ces produits	5
3204.13.00.90	Other basic dyes	3
3204.17.10.10	New classPigments	5

HS Code	Description of Goods	Reasons for Changes
3204.17.10.11	New class	
	Pigment red of C.I. Nos. 122, 192, 202, 206, 207 and 209	5
3204.17.10.12		
	Pigment violet of C.I. Nos. 19, 30 and 42 · · · · · · · · · · · · · · · · · · ·	5
3204.17.10.19	New class	
	Other quinacridone pigments	5
3204.17.10.20	New class	
	Preparations based on quinacridone pigments	5
3204.17.10.21	New class	
	Dispersions based on quinacridone pigments	5
3204.17.10.29	New class	
	Other preparations based on quinacridone pigments	5
3204.17.90	Other pigments and preparations based	
	thereon	3
3204.17.90.10	Delete from 3204.17.90.10 to 3204.17.90.99 and replace with the following 25 entries	5
3204.17.90.10	Pigment yellow	
3204.17.90.11	Mono azo yellow of C.I. Nos. 1 to 9, 49, 60, 65, 73, 74, 75, 97 and 116 Jaunes mono azo de l'I.C. n ^{os} 1 à 9, 49, 60, 65, 73, 74, 75, 97 et 116	

HS Code	Description of Goods
3204.17.90.12	Dis azo yellow of C.I. Nos. 12 to 17, 20, 55, 63, 65, 77, 81 to 84, 88 to 91, 106, 113, 114, 117, 121, 122, 124, 126, 127, 152, 170, 171 and 172 Jaunes dis azo de l'I.C. n ^{OS} 12 à 17, 20, 55, 63, 65, 77, 81 à 84, 88 à 91, 106, 113, 114, 117, 121, 122, 124, 126, 127, 152, 170, 171 et 172
3204.17.90.13	Polycyclic or special azo yellow of C.I. Nos. 23, 24, 93, 94, 95, 99, 108, 109, 110, 120, 123, 128, 129, 138, 139, 147, 148, 151, 154, 156, 166 and 167 Jaunes polycycliques ou azo spéciaux de 1'I.C. nos 23, 24, 93, 94, 95, 99, 108, 109, 110, 120, 123, 128, 129, 138, 139, 147, 148, 151, 154, 156, 166 et 167
3204.17.90.19	Other pigment yellow
3204.17.90.20	Pigment orange of C.I. Nos. 1 to 19, 22, 24 to 46 and 50 to 63
3204.17.90.30	Pigment red (excluding quinacridone) Pigments rouges (à l'exclusion de la quinacridone)
3204.17.90.31	Mono azo red of C.I. Nos. 1 to 35, 40, 77, 93, 112, 114, 119, 120, 136, 137, 146, 147, 148, 150, 158, 184, 210 and 243
3204.17.90.32	Dis azo red of C.I. Nos. 37, 38, 39, 41, 42, 110, 111, 138 to 144, 155, 163, 164, 217, 218, 220, 221 and 241 Rouges dis azo de l'I.C. nos 37, 38, 39, 41, 43, 110, 111, 138 à 144, 155, 163, 164, 217, 218, 220, 221 et 241

Reasons for Changes

HS Code	Description of Goods
3204.17.90.33	Salt type red of C.I. Nos. 47 to 58, other than No. 53:1 (Red Lake C), 60 to 75, 78, 80, 99, 115, 117, 133, 134, 151, 159, 160, 161, 200, 211, 234, 237, 239, 240 and 243 · · · · · · · · · · · · · · · · · · ·
3204.17.90.34	Salt type red of C.I. No. 53:1 (Red Lake C)
3204.17.90.39	Other pigment red
3204.17.90.40	Pigment blue
3204.17.90.41	Phthalocyanine blue of C.I. Nos. 15 and 16
3204.17.90.49	Other pigment blue of C.I. Nos. 1 to 14, 17 to 26, 52, 53 and 56 to 70 Autres pigments bleus de l'I.C. n ^{os} 1 à 14, 17 à 26, 52, 53 et 56 à 70
3204.17.90.50	Pigment green
3204.17.90.51	Phthalocyanine green of C.I. Nos. 7, 36 and 37 · · · · · · · · · · · · · · · · · ·
3204.17.90.59	Other pigment green of C.I. Nos. 1, 3, 4, 8, 10, 13, 25, 45, 46, 47 and 49 Autres pigments verts de l'I.C. n ^{OS} 1, 3, 4, 8, 10, 13, 25, 45, 46, 47 et 49
3204.17.90.60	Pigment violet of C.I. Nos. 1 to 13, 17, 20, 23, 25 to 46 and 50

		Reasons for
HS Code	Description of Goods	Changes
3204.19.00.50	Renumber 3204.19.00.40 New scope (includes 3204.19.00.60 and 3204.19.00.70)Food, drugs or cosmetic dyes and preparations based thereon	5
3204.19.00.60	Delete this class	5
3204.19.00.70	Delete this class	5
3204.20.00.10	Des types utilisés dans l'industrie textile	2
3204.20.00.20	Des types utilisés dans la fabrication du papier	2
3204.20.00.30	Des types utilisés dans la fabrication de détersifs	2
3204.20.00.40	Des types utilisés dans l'industrie des plastiques	2
3204.90.00	-Synthetic organic products of a kind used as luminophores	3
3204.90.00.10	Delete this class	2
3204.90.00.90	Delete this class (no scope)	2
3206.10.00.10	Delete all <u>statistical</u> classes from 3206.10.00.10 to 3206.43.00.90 and replace them with the following 23 entries under the appropriate tariff subdivisions	5
3206.10.00.10	Titanium dioxide pigment	
3206.10.00.20	Pigment dispersions based on titanium dioxide	

HS Code	Description of Goods
3206.10.00.90	Other pigment preparations based on titanium dioxide
3206.20.00.10	Pigment yellow
3206.20.00.20	Pigment green
3206.20.00.30	Other pigments based on chromium com- pounds
3206.20.00.40	Pigment dispersions based on chromium compounds
3206.20.00.90	Other pigment preparations based on chromium compounds
3206.30.00.10	Pigment yellow
3206.30.00.20	Pigment red
3206.30.00.30	Other pigments based on cadmium compounds Autres pigments à base de composés du cadmium
3206.30.00.40	Pigment dispersions based on cadmium compounds
3206.30.00.90	Other pigment preparations based on cadmium compounds
3206.41.00.10	Ultramarine blues

		Reasons
HS Code	Description of Goods	Changes
3206.41.00.20	Pigment dispersions based on ultramarine Dispersions pigmentaires à base d'outremer	
3206.41.00.90	Other pigment preparations based on ultramarine	
3206.42.00.10	Lithopone	
3206.42.00.20	Other pigments based on zinc sulphide Autres pigments à base de sulfure de zinc	
3206.42.00.30	Pigment dispersions based on zinc sulphide	
3206.42.00.90	Other pigment preparations based on zinc sulphide	
3206.43.00.10	Hexacyanoferrate pigments	
3206.43.00.20	Pigment dispersions based on hexacyano- ferrates	
3206.43.00.90	Other pigment preparations based on hexacyanoferrates	
3206.49	Other colouring matter and other preparations	3
3206.49.10.00	Mélange-maître de polyéthylène noir	1
3206.49.80	Other inorganic pigments (including zinc grey) and preparations based thereon Autres pigments inorganiques (y compris le gris de zinc) et les préparations à base de ces produits	74

IIC Cada	Description of Goods	Reasons for Changes
HS Code	Description of Goods	011411800
3206.49.80.10	Delete from 3206.49.80.10 to 3206.49.80.90 and replace with the following 15 entries	5
3206.49.80.10	Pigments and preparations based on zinc oxide	
3206.49.80.11	Zinc oxide pigment	
3206.49.80.12	Pigment dispersions based on zinc oxide Dispersions pigmentaires à base d'oxyde de zinc	
3206.49.80.19	Other pigment preparations based on zinc oxide	
3206.49.80.20	Pigments and preparations based on iron oxide	
3206.49.80.21	Iron oxide yellow pigment Pigments jaunes d'oxyde de fer	
3206.49.80.22	Iron oxide red pigment	
3206.49.80.23	Other iron oxide pigments	
3206.49.80.24	Pigment dispersions based on iron oxide Dispersions pigmentaires à base d'oxyde de fer	
3206.49.80.29	Other pigment preparations based on iron oxide	
3206.49.80.90	Other inorganic pigments and preparations based thereon	

		Reasons for
HS Code	Description of Goods	Changes
3206.49.80.91	Pigments	
3206.49.80.92	Pigment dispersions based on mixtures of organic and inorganic pigments Dispersions pigmentaires à base de mélanges de pigments organiques et inorganiques	
3206.49.80.93	Pigment dispersions based on inorganic pigments	
3206.49.80.99	Other pigment preparations based on inorganic pigments or on mixtures of organic and inorganic pigments Autres préparations pigmentaires à base de pigments inorganiques ou d'un mélange de pigments organiques et inorganiques	
3207.40.00.10	New classGlass frit	5
3207.40.00.90	New classOther	5
3208.10.00.10	Varnishes, including lacquers Vernis, y compris les laques	2
3208.10.00.20	Paints, including enamels Peintures, y compris les émaux	2
3208.10.00.30	New classSolutions as defined in Note 4 Solutions définies à la note 4	2
3208.20.00.10	Varnishes, including lacquers Vernis, y compris les laques	2
3208.20.00.20	Paints, including enamels Peintures, y compris les émaux	2
3208.20.00.30	New classSolutions as defined in Note 4 Solutions définies à la note 4	2

		Reasons
HS Code	Description of Goods	Changes
3208.90.00	-Based on other synthetic or chemically modified natural polymers; solutions as defined in Note 4 to this Chapter	3
3208.90.00.10	Varnishes, including lacquers Vernis, y compris les laques	2
3208.90.00.20	Paints, including enamels Peintures, y compris les émaux	2
3208.90.00.30	New classSolutions as defined in Note 4 Solutions définies à la note 4	2
3209.10.00.10	Varnishes, including lacquers Vernis, y compris les laques	2
3209.10.00.19	Delete this class	2
3209.10.00.20	Paints, including enamels	2
3209.10.00.21	In tubes	2
3209.90.00	-Based on other synthetic or chemically modified natural polymers	3
3209.90.00.10	Varnishes, including lacquers Vernis, y compris les laques	2
3209.90.00.20	Paints, including enamels	2
3209.90.00.21	In tubes	2
3210.00.90.10	Varnishes, including lacquers Vernis, y compris les laques	2
3210.00.90.20	Paints, including enamels	2
3210.00.90.30	Delete this class	5

HS Code	Description of Goods	Reasons for Changes
3210.00.90.90	Renumber 3210.00.90.30Distempers; prepared water pigments of a kind used for finishing leather Radigeons; pigments à l'eau préparés des types utilisés pour les finissages des cuirs	3
3210.00.90.91	Delete this class	5
3210.00.90.99	Delete this class	5
3212.90.00	-Pigments; dyes and other colouring matter Pigments; teintures et autres matières colorantes	3
3212.90.00.10	Delete 3212.90.00.10 and 3212.90.00.90 and replace with the following six entries	5
3212.90.00.10	Pigments based on metallic powders and flakes	
3212.90.00.11	Aluminum flake paste	
3212.90.00.12	Copper or copper alloy flake paste Pâte de flocons de cuivre ou d'alliages de cuivre	
3212.90.00.19	Other pigments based on metallic powders and flakes	
3212.90.00.20	Other pigments	
3212.90.00.30	Dyes and other colouring matter put up in forms or packings for retail sale Teintures et autres matières colorantes présentées dans des formes ou emballages pour la vente au détail	
3213.90	-Colours, tints and the like, in other forms and packings	3

HS Code	Description of Goods	for Changes
32.14	Delete text: "painters' putty, resin cements, caulking compounds and other fillings" and	
	replace with "painters' fillings"	2
3214.10.00.10	Delete this class	5
3214.10.00.20	Delete this class	5
3214.10.00.30	Delete this class	5
3214.10.00.90	Delete this class	5
3214.90.00.00	-Non-refractory surfacing preparations Enduits non réfractaires	3
3215.11.00.10	Delete this class	5
3215.11.00.90	Delete this class	5
3215.19.00	Other colours	3
3215.19.00.10	Delete this class	5
3215.19.00.90	Delete this class	5
3215.90.00	-Other inks	3
3215.90.00.10	For duplicating machines	5

Chapter 32

TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES: PUTTY AND OTHER MASTICS: INKS

Legal Notes.

- I. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);
 - (b) Tannates or other tannin derivatives of products of heading Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).
- Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- 3. Heading Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.
- 4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in heading Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.
- 5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6. The expression "stamping foils" in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Canadian Legal Note.

 Subheading No. 3213.10 covers colour in sets, whether or not with brushes, palettes or other accessories.



(In accordance with the Harmonized System)

Code		Unit		Tar	lffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	G₽	
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.						
3201.10.00.00	-Quebracho extract	kg	Free	Free	Free	Free	
3201.20.00.00	-Wattle extract	kg	Free	Free	Free	Free	
3201.30.00.00	-Oak or chestnut extract	kg	Free	Free	Free	Free	
3201.90	-Other tanning extracts; tannins and their						
3201.90.10.00 3201.90.90.00	salts, ethers, esters and other derivativesTannin derivativesOther	kg kg	Free Free	2.5% Free	25% Free	Free Free	
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.						
3202.10 3202.10.10.00	-Synthetic organic tanning substances						
3202.10.90.00	sulphonates	kg	10%	12.5%	25%	8%	Ì
2202.10.90.00	substances	kg	Free	Free	Free	Free	
3202.90.00.00	-Other	kg	Free	Free	Free	Free	
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to this Chapter.						
3203.00.10.00	Colouring matter of vegetable origin and preparations based thereon, of a kind used as edible colouring	kg	8.5%	8.5%	25%	5.5%	
10 90	animal origin and preparations based thereon	{ kg	Free	Free	Free	Free	
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.						
	-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter						

(in accordance with the Harmonized System)

PAGE 32-4

Code		Unit	Tariffs			
or Number	Description of Goods	of Meas.	BP .	MFN	Gen	GP
3204.11.00. 10 20 30 40 50 60 70 80	Disperse dyes and preparations based thereonYellowBlueOrangePinkBack	### ##################################	Free	Free	10%	Free
3204.12.00.	OtherAcid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereonAcid dyes and preparations thereofYellowBlueBrown	kg kg kg kg kg	Free	Free	10%	Free
15 16 17 18 19 20 3204,13.00.	GreenRedBlueBlueBasic dyes and preparations thereofMordant dyes and preparations based thereonModified basic dyesRed	kg g g g g g g g k k k k k k k k k k k	Free	Free	10%	Free
14 19 91 92 93 94 92 3204.14.00.	OrangeOtherOther basic dyesBlueBrownOrherOtherOtherOtherOtherYellowBlueBlueRedRedBlackGreen	kk kkkkk kkkkkk	Free	Free	10%	Free
70 90 3204.15.00.	BrownOtherVat dyes (including those usable in that state as pigments) and preparations based thereonYellowRedGreenBrownBlueOther	kg kg kg kg kg kg	Free	Free	10%	Free
3204.16.00. 10 20 30 40 50 90	Reactive dyes and preparations based thereon	kg kg kg kg	Free	Free	10%	Free

(In accordance with the Harmonized System)

Code	Description of Goods	Unit				
or Number		of Meas.	BP	MFN	Gen	GP
3204.17 3204.17.10.	Pigments and preparations based thereonQuinacridone pigments and preparations based thereon		Free	5%	10%	Free
11	PigmentsPigment red of C.I. Nos. 122, 192, 202, 206, 207 and 209	kg				
12 19	Pigment violet of C.I. Nos. 19, 30 and 42Other quinacridone pigmentsPreparations based on quinacridone	kg kg				
21	pigmentsDispersions based on quinacridone pigments	kg				
29	Other preparations based on quinacridone pigments	kg				
3204.17.90.	Other pigments and preparations based thereon		10%	12.5%	25%	8%
11	Mono azó yellow of C.I. Nos. I to 9, 49, 60, 65, 73, 74, 75, 97 and II6 Dis azo yellow of C.I. Nos. I2 to I7,	kg				
12	20, 55, 63, 65, 77, 81 to 84, 88 to 91, 106, 113, 114, 117, 121, 122, 124, 126, 127, 152, 170, 171 and 172.	kg				
13	Polycyclic or special azo yellow of C.I. Nos. 23, 24, 93, 94, 95, 99, 108, 109, 110, 120, 123, 128,		And the state of t			
19	129, 138, 139, 147, 148, 151, 154, 156, 166 and 167	kg kg				
20	Other pigment yellow	kg				
31	Mono azo red of C.I. Nos. I to 35, 40, 77, 93, II2, II4, II9, I20, I36, I37, I46, I47, I48, I50, I58, I84,	kg	THE PARTY OF THE P			
32	210 and 243	kg		and the state of t	To the state of th	
33	Salt type red of C.I. Nos. 47 to 58, other than No. 53:1 (Red Lake C), 60 to 75. 78. 80. 99, 115, 117,					
34	133, 134, 151, 159, 160, 161, 200, 211, 234, 237, 239, 240 and 243	kg				
39	(Red Lake C)	kg kg				
41	Pigment bluePhthalocyanine blue of C.I. Nos. 15 and 16	kg				
49	Other pigment blue of C.I. Nos. I to 14, 17 to 26, 52, 53 and 56 to 70Pigment green	kg				
51	Phthalogyanine green of C.I. Nos. 7, 36 and 37	kg	The state of the s			
59	Other pigment green of C.I. Nos. I, 3, 4, 8, 10, 13, 25, 45, 46, 47 and 49	kg				
60	Pigment violet of C.I. Nos. I to 13, 17, 20, 23, 25 to 46 and 50	kg				
70	Pigment brown of C.I. Nos. I to 5, 22, 23, 25 to 28, 30, 32 and 36Other organic pigments	kg kg				

(In accordance with the Harmonized System)

PAGE 32-6

Code	Description of Goods	Unit of		Tar	lffs		
or Number	bescription of coods	Meas.	BP	MFN	Gen	GP	
3504.17.90. (cont.) 91 98	Preparations based on pigmentsDispersions of a kind used for colouring plasticsFlushes, presscakes and other pigment dispersionsOther preparationsOther, including mixtures of	kg kg kg					
3204.19.00. 10 20	colouring matter of two or more of the subheading Nos. 3204.11 to 3204.19Azolc dyes and preparations based thereonSulphur dyes and preparations based thereon	kg kg	Free	Free	10%	Free	
31 32 33 34 35 36 39 40	preparations based thereonRedYellowOrangeBlueBlackTherFood, drugs or cosmetic dyes and preparations based thereon	kg					
3204.20.00. 10 20 30 40 90	-Synthetic organic products of a kind used as fluorescent brightening agents	kg kg kg kg kg	Free	Free	10%	Free	
3204.90.00.00	-Synthetic organic products of a kind used as luminophores	kg	Free	Free	10%	Free	
32. 05 3 2 05.00.00.00	Colour lakes; preparations based on colour lakes as specified in Note 3 to this Chapter	kg	10%	12.5%	25%	8%	
32,06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.						
3206,10,00. 10 20 90	-Pigments and preparations based on titanium dioxide	kg kg kg	Free	10%	25%	Free	

(In accordance with the Harmonized System)

Code	Description of Goods	Unit				
or Number	Description of Goods	of Meas.	8P	MFN	Gen	GP
3206.20.00. 10 20 30	-Pigments and preparations based on chromium compoundsPigment yellowPigment greenOther pigments based on chromium compounds	kg kg kg	10%	12.5%	25%	8%
40 90	Pigment dispersions based on chromium compounds	kg kg				
3206.30,00. 10 20 30 40 90	-Pigments and preparations based on cadmium compounds	kg kg kg kg	10%	12.5%	25%	8%
3206.41.00. 10 20 90	-Other colouring matter and other preparationsUltramarine and preparations based thereonUltramarine bluesPligment dispersions based on ultramarineOther pigment preparations based on ultramarine	kg kg	Free	8.5%	15%	Free
3206.42.00. 10 20 30 90 3206.43.00.	Lithopone and other pigments and preparations based on zinc sulphide	kg kg kg	Free	10.5%	25%	Free
10 20 90	hexacyanoferrates (ferrocyanides and ferricyanides)Hexacyanoferrate pigmentsPigment dispersions based on hexacyanoferratesOther pigment preparations based on hexacyanoferrates	kg kg kg	10%	12.5%	25%	8%
3206.49 3206.49.10.00 3206.49.80.	Other colouring matter and other preparations preparationsBlack polyethylene masterbatchOther inorganic pigments (including zing grey) and preparations based thereonPigments and preparations based on	kg	5%	9.2%	20% 25%	5% 8%
11 12 19	zinc oxideZinc oxide pigmentPigment dispersions based on zinc oxideOther pigment preparations based on zinc oxide	kg kg kg				

(In accordance with the Harmonized System)

PAGE 32-8

Code	Description of Goods	Unit of	Tariffs				
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
5206.49.80. (cont.) 21 22 23 24 29 91 92	Pigments and preparations based on iron oxideIron oxide yellow pigmentOther iron oxide pigmentsOther pigment based on iron oxideOther pigment preparations based on iron oxideOther pigment preparations based on iron oxide	kg kg kg kg kg					
99	Other pigment preparations based on inorganic pigments or on mixtures or organic and inorganic pigments	kg	F	5%	15%	Free	
3206.49.90.00	Other	kg	Free	2%	10%	11100	
3206.50.00.00	-Inorganic products of a kind used as luminophores	kg	Free	Free	10%	Free	
32,07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustress and similar preparations, of a kind used in the coramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.						
3207.10.00.00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations .	kg	10%	10%	25%	6.5%	
3207.20.00.00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	kg	10%	10%	25%	6.5%	
3207.30.00.00	-Liquid lustres and similar preparations	litre	10%	10%	25%	6.5%	
3207.40.00. 10 90	-Glass frit and other glass, in the form of powder, granules or flakes	-	10%	10%	25%	6.5%	
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.						
3208.10.00. 11 19 21 29 30	-Based on polyesters	- litre	9.2%	9.2%	25%	6%	

(In accordance with the Harmonized System)

Code		Uni+	Tariffs			
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
3208.20.00. 11 19 21 29 30	-Based on acrylic or vinyl polymers	litre	9.2%	9.2%	25%	6%
3208,90,00. 	-Based on other synthetic or chemically modified natural polymers; solutions as defined in Note 4 to this Chapter	- litre - litre	9.2%	9.2%	25%	6%
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.					
3209.10.00. 10 21 29	-Based on acrylic or vinyl polymers	- litre	9.2%	9.2%	25%	6%
3209.90.00. 10 21 29	-Based on other synthetic or chemically modified natural polymers	- litre	9.2%	9.2%	25%	6%
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.					
3210.00.10.00 3210.00.90. 11 19 21 29 30	Pearl essence, natural or synthetic	litre - litre - litre	Free 9.2%	Free 9.2%	10%	Free 6%
32.11 3211.00.00.00	Prepared driers	_	10%	12.5%	25%	8%

(In accordance with the Harmonized System)

PAGE 32-10

Code	Description of Goods	Unit of		Tar	Iffs	1
Number	besch ip from oil deeds	Meas.	BP	MFN	Gen	GP
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping folls; dyes and other colouring matter put up in forms or packings for retail sale.					
3212.10.00.00	-Stamping foils	-	9.2%	9.2%	25%	6%
3212.90.00. 11 12 19 20 30	-Pigments; dyes and other colouring matterPigments based on metallic powders and flakesAluminum flake paste	kg kg kg kg	9.2%	9.2%	25%	6%
32.13	Artists', students' or signboard painters' colours, modifying fints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.					
3213.10.00.00	-Colours in sets	-	Free	10%	25%	Free
3213.90 3213.90.10.00 3213.90.90.	-Colours, fints and the like, in other forms and packings	-	IO% Free	12.5%	25% 25%	8% Free
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, cellings or the like.					
3214.10.00.00	-Mastics; painters' fillings	kg	10%	12.5%	25%	8%
3214.90.00.00	-Non-refractory surfacing preparations	kg	10%	12.5%	25%	8%
32.15	Printing Ink, writing or drawing Ink and other Inks, whether or not concentrated or solid.					
3215.11.00.00 3215.19.00.00	-Printing inkBlack	kg kg	10%	12.5%	25% 25%	8% 8%
3215.90.00.	-Other inks	kg kg	10%	12.5%	25%	8%

CHAPTER 32

APPENDIX



Chapter 32

TANNING OR DYEING EXTRACTS;
TANNINS AND THEIR DERIVATIVES; DYES,
PIGMENTS AND OTHER COLOURING MATTER;
PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS

Notes.

- 1 This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, falling in heading No. 32.12);
 - (b) Tannates or other tannin derivatives of products of heading Nos. 29.36 to 29.39, 29.41 or 35.01 to 35.04; or
 - (c) Mastics of asphalt or other bituminous mastics (heading No. 27.15).
- 2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.
- 3. Heading Nos. 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matters (including, in the case of heading No. 32.06, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading Nos. 32.07, 32.08, 32.09. 32.10, 32.12, 32.13 and 32.15.
- 4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.
- 5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
- 6. The expression "stamping foils" in heading No. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:
 - (a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.



Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.					
3201.10.00	00	-Quebracho extract	kg	Free	Free	Free	Free
3201.20.00	00	-Wattle extract	kg	Free	Free	Free	Free
3201.30.00	00	-Oak or chestnut extract	kg	Free	Free	Free	Free
3201.90.00	10	-Other. Tannin derivatives. Other.	kg kg	Free	Free	Free	Free
32.02		Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.					
3202.10	00	-Synthetic organic tanning substances Sodium formaldehyde napthalene					
3202.10.90		sulphonates		10% Free	12.5% Free	25% Free	8% Free
		-0ther	-	Free	Free	Free	Free
32.03 3203.00		Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin as specified in Note 3 to					
3203.00.10	00	this ChapterColouring matter of vegetable origin, or preparations based thereon, of a kind used as edible				•	
3203.00.90	10	colourings. Other. Other.	kg	8.5% Free	8.5% Free	25% Free	5.5% Free
32.04		Synthetic organic colouring matter, whether or not chemically defined; preparations based on synthetic organic colouring matter as specified in Note 3 to this Chapter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.					
		-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:					

Converted to the Harmonized System

D.	A C	E	32	-	- 2

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3204.11.00	1	Disperse dyes and preparations based			1		
		thereon		Free	Free	10%	Free
	10	Yellow	kg				
	20	Blue	kg				
	30	Violet	kg				
	40	Orange	kg				
	50	Pink	kg				
	60	Red	kg				
	70	Black	kg				
	80	Brown	kg				
	90	Other	kg				
3204.12.00		Acid dyes, whether or not					
		premetallised, and preparations based					
		thereon; mordant dyes and					
		preparations based thereon		Free	Free	10%	Free
	10	Yellow	kg				
	20	Violet	kg				
	30	Blue	kg				
	40	Brown	kg				
	50	Green	kg				
	60	Red	kg				
	70	Orange	kg				
	80	Black	kg				
	90	Other	kg				
3204.13.00	-	Basic dyes and preparations based					
0204.10.00		thereon		Free	Free	10%	Free
		Modified basic dyes:					
	11	Yellow	kg				1
	12	Red	kg				
	13	Blue	kg				
	14	Orange	kg				
	19	Other	kg			1	
	1	Other:					
	91	Blue	kg	}			
	92	Violet	kg				
	93	Brown					
	94	Green					
	99						
3204.14.00	100	Direct dyes and preparations based	9				
3204.14.00		thereon		Free	Free	10%	Free
	10	Yellow	kg				
	20						
	30	Orange					
	40						
	50						1
	60						
	70						
		Other					
3204.15.00		Vat dyes (including those usable in	1				
3204.13.00		that state as pigments) and					
		preparations based thereon		Free	Free	10%	Free
	10	Yellow					
		Red					
	30		kg				
	40		kg				
	50	Blue	. kg				1
			. kg				
2204 16 00	90	Other	ng ng				
3204.16.00				Free	Free	10%	Free
	10	thereon	kg	1100	1, 66	10/6	1100
			, ka				
	20		. kg				
	30		. kg				
	40		. kg				
	50		. kg				
	90		. kg				
3204.17		Pigments and preparations based					
		thereon					
3204.17.10	00				=	1.00/	
		preparations based thereon	. kg	Free	5%	10%	Free

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3204 . 17 . 90		Other	1 1	10%	12.5%	25%	8%
	10	Of a kind used in the textile		. 0,0	12.0%	2070	0,0
		industry	kg				
		Organic pigments:					
	21	Orange	kg				
	22	Yellow	kg				
	23	Phthalocyanine blue	kg				
		Phthalocyanine green	kg				
	25	BON maroon	kg				
	26	Based on toluidine	kg				
	28	Based on rhodamine	kg kg				
	29	Other	kg				
	20	Other:	"9				,
	91	Pigments of a kind used in the					
		manufacture of paints	kg				
	99	Other	kg				
3204.19.00		Other, including mixtures of					
		colouring matter of two or more of					
		the subheading Nos. 3204.11 to 3204.19		Free	Free	10%	Free
	10	Azoic dyes and preparations based					
		thereon	kg				
	20	Chrome dyes and preparations based					
		thereon	kg				
	30	Sulphur dyes and preparations					
		based thereon	kg				
		preparations based thereon:					
	41	Red	kg				
	42	Yellow	ka				
	43	Orange	kg				
	44	Blue	kg				
	45	Green	kg				
	46	Black	kg				
	49	Other	kg				
	50	Of a kind used in the cosmetic					
		industry	kg				
	60	Of a kind used in the drug industry	kg				
	70	Of a kind used in the food industry					
	90	Other	kg				
3204.20.00		-Synthetic organic products of a kind					
3204.20.00		used as fluorescent brightening agents.		Free	Free	10%	Free
	10	Of a kind used in the textile		1166	1100	10%	1166
		industry	kg		1		
	20	Of a kind used in the manufacture					
		of paper	kg				
	30	Of a kind used in the manufacture					
		of detergents	kg				
	40	Of a kind used in the plastics					
		industry	kg				
	90	Other	kg				
						. ==/	_
3204.90.00	40	-Other		Free	Free	10%	Free
	10	Organic products of a kind used as	luc:				
	90	luminophores	kg				
	90	Other	kg				
32.05							
2.05							
3205.00.00	00	Colour lakes; preparations based on					
	00	colour lakes as specified in Note 3 to					
		this Chapter	kg	10%	12.5%	25%	8%

PAGE 32- 6

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
32.06		Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.					
3206.10.00	10	-Pigments and preparations based on titanium dioxide. Plastic colour masterbatches. Other.	kg kg	Free	10%	25%	Free
3206.20.00	10	-Pigments and preparations based on chromium compounds. Plastic colour masterbatches. Other.	kg kg	10%	12.5%	25%	8%
3206.30.00	10	-Pigments and preparations based on cadmium compoundsPlastic colour masterbatches	kg kg	10%	12.5%	25%	8%
3206.41.00	10		kg kg	Free	8.5%	15%	Free
3206.42.00		Lithopone and other pigments and preparations based on zinc sulphidePlastic colour masterbatchesLithoponePigments and preparations based on	kg kg	Free	10.5%	25%	Free
		hexacyanoferrates (ferrocyanides and ferricyanides)	kg	10%	12.5%	25%	8%
3206.49 3206.49.10 3206.49.80	00	OtherBlack polyethylene masterbatchOther inorganic pigments and preparations based thereon, including zinc grey and preparations	kg	5%	9.2%	20%	5%
	10 20 30 40	based thereonZinc grey and preparations based thereonPlastic colour masterbatches of a kind used in the manufacture of paintsPigments and preparations based	kg kg	10%	12.5%	25%	8%
3206.49.90	90	thereon, of a kind used in the textile industry.	kg	Free	5%	15%	Free
3206.50.00	00	-Inorganic products of a kind used as luminophores	kg	Free	Free	10%	Free
32.07		Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.					
3207.10.00	00	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	kg	10%	10%	25%	6.5%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3207.20.00	00	-Vitrifiable enamels and glazes, engobes (slips) and similar					
		preparations		10%	10%	25%	6.5%
		-Liquid lustres and similar preparations	litre	10%	10%	25%	6.5%
3207 . 40 . 00	00	-Glass frit and other glass, in the form of powder, granules or flakes	-	10%	10%	25%	6.5%
32.08		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.					
3208.10.00	11	-Based on polyestersVarnishes including lacquers:In aerosol containersOtherPaints including enamels:	- litre	9.2%	9.2%	25%	6%
	21	In tubes or aerosol containers	- litre				
3208.20.00	11	-Based on acrylic or vinyl polymersVarnishes including lacquers:In aerosol containersOther	- litre	9.2%	9.2%	25%	6%
	21	In tubes or aerosol containers	- litre				
3208.90.00	11	-Other Varnishes including lacquers: In aerosol containers	-	9.2%	9.2%	25%	6%
	21	Other. Paints including enamels: In tubes or aerosol containers Other.	-				
32.09		Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.					
3209.10.00		-Based on acrylic or vinyl polymersVarnishes including lacquers:Other		9.2%	9.2%	25%	6%
	21	Paints including enamels:In tube containers	- litre				
3209.90.00		-Other	-	9.2%	9.2%	25%	6%
	21	Paints including enamels: In tube containers	- litre				

PAGE 32- 8

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
32.10	1				1		
3210.00 3210.00.10 3210.00.90	11 19 21 29	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather. Pearl essence, natural or syntheticOther in aerosol containersOther in tubes or aerosol containersOther	litre	Free 9.2%	Free 9.2%	10% 25%	Free 6%
32.11							
	00	Prepared driers	-	10%	12.5%	25%	8%
32.12		Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.					
3212.10.00	00	-Stamping foils	-	9.2%	9.2%	25%	6%
3212.90.00	10	-Other. Pigments. Other.	kg -	9.2%	9.2%	25%	6%
32.13		Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.					
3213.10.00	00	-Colours in sets	-	Free	10%	25%	Free
3213.90 3213.90.10 3213.90.90	10	-OtherWater colours, in liquid or powder form, in jars, bottles or tinsOtherCeramic glazes for hobby use	-	10% Free	12.5%	25% 25%	8% Free
32.14		Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' putty, resin cements, caulking compounds and other fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.					
3214.10.00	10 20 30	-Mastics; painters' fillings	kg kg	10%	12.5%	25%	8%
2214 00 00	00	-Other	ka	10%	12.5%	25%	8%

CANADIAN TARIFF SCHEDULE @ Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.					
3215 11.00		-Printing ink: Black	kg	10%	12.5%	25%	8%
3215.19.00		Other For textile use	kg kg kg	10%	12.5%	25%	8%
3215.90.00	10	-OtherWriting or drawing inks	- ka	10%	12.5%	25%	8%



CHAPTER 33

Essential Oils and Resinoids; Perfumery, Cosmetic or Toilet Preparations

A. Introduction

Proposed Chapter 33 incorporates, in whole or in part, 15 items of the Customs Tariff as listed below:

- *15212-1 Water phase essences of citrus fruits ... fruit juices
- 15900-l Spirits and strong waters of any kind ... fruit essences, n.o.p. Alcoholic perfumes:
- *16001-1 When in bottles or flasks containing not more than four ounces each
- *16002-1 When in bottles, flasks ... more than four ounces each Perfumed spirits, bay rum, cologne ...:
- *16101-1 When in bottles or flasks containing not more than four ounces each
- *16102-1 When in bottles, flasks ... more than four ounces each
- 22001-1 All medicinal and pharmaceutical preparations ... essences and oils
- *23300-1 Pomades, French or flower odours, preserved in fat or oil ...
- *23400-1 Perfumery, including toilet preparations, non-alcoholic
- *23405-1 Non-alcoholic toilet preparations for the care of the nails ...
- *26400-1 Essential oils, natural, namely: Bergamot ... vetiver and ylang-ylang
- 26405-1 Essential oils, natural and synthetic, n.o.p. ...
- *26405-2 Eucalyptus oil (Australian Trade Agreement)
- 71100-1 All goods not enumerated in this schedule ...

Chemical products ... of the chemical ... industries ...:

93819-1 Other than the following (see 93819-2 to 93819-34)

B. The Board's Analysis and Recommendations

The Board received a submission regarding Chapter 33 from the Flavour Manufacturers Association of Canada concerning the proposed rate of duty for mandarin oil (an increase from Free to 5%) and the possible misallocation of trade in the concordance tables for tariff items 15900-1 and 71100-1.

The Board agrees that there is no economic justification or need to make mandarin oil dutiable and makes the following recommendation in order to maintain the current rate of Free.

MFN Rate

Delete 3301.19.00.10 and 3301.19.00.90 as well as the rates of duty under 3301.19.00 and add the following:

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

The Board also agrees that there appears to have been an error in the original allocation of the 1980-82 trade for tariff items 15900-1 and 71100-1 but is satisfied that the actual goods would be properly classified under the HS to Chapter 33. Since the concordance is only an aid to the conversion process, and since the misallocation does not have any effect on the proposed rates of duty for the goods concerned, the Board does not recommend any further changes.

The Board's analysis of Chapter 33 does not indicate the need for any other rate changes.

The Board recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the ${\tt HS}$.

In the English text of Legal Note 1(b) and 1(c) replace "and" by "or".

TABLE 33.1

The Board's Nomenclature Recommendations

		Reasons for
HS Code	Description of Goods	Changes
3301.29	Other essential oils	3
3301.29.90	Other essential oils	3
3301.29.90.20	New classOf coffee	5
3301.90.00.10	Delete this class	5
3301.90.00.90	Delete this class	5
3303.00.00.20	New scopeToilet waters	5
3303.00.00.90	Delete this class	5
3304.90	-Other preparations	3

HS Code	Description of Goods	Reasons for Changes
3304.99.00	Other, including sunscreen or sun tan preparations	3
3306.90.00	-Other preparations for oral or dental hygiene Autres préparations pour l'hygiène buccale ou dentaire	3
3306.90.00.20	Delete this class	5
3307.30.00.10	New classBath salts	5
3307.30.00.90	New classOther bath preparations	5
3307.90.00	-Depilatories and other perfumery, cosmetic, or other toilet preparations Dépilatoires et autres produits de parfumerie ou de toilette préparés et autres préparations cosmétiques	3



Chapter 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Legal Notes.

- I. This Chapter does not cover:
 - (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08;
 - (b) Soap or other products of heading No. 34.01; or
 - (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.
- Heading Nos. 33.03 to 33.07 apply, inter alla, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- 3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.



(In accordance with the Harmonized System)

PAGE 33-3

Code	Description of Goods	Unit Tariffs					
Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
3,01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.						
301.11.00.00 301.12.00.00 301.13.00.00 301.14.00.00 301.19	-Essential oils of citrus fruitOf bergamotOf orangeOf lemonOf limeOf other citrus fruit	kg kg kg kg	Free Free Free	Free Free Free 5%	7.5% 7.5% 7.5% 7.5%	- - Free	
301.19.10.00	Of mandarin	kg kg	Free Free	Free 5%	7.5% 7.5%	Free Free	
5301.21.00.00 5301.22.00.00 5301.23.00.00 5301.24.00.00 3301.25.00.	-Essential oils other than those of citrus fruitOf geraniumOf jasminOf lavender or of lavandinOf peppermint ("Mentha piperita")Of other mintsOf spearmint	kg kg kg kg	Free Free Free Free	Free 5% 5% 5% 5%	7.5% 7.5% 7.5% 7.5% 7.5%	Free Free Free Free	
90 301,26,00,00 301,29	Other essential oils	kg kg	Free	Free	7.5%	-	
301.29.10.	Of citronella, clove, lemon grass, rose or ylang-ylang	kg	Free	Free	7.5%	-	
301.29.90. 10 20 90	OtherOther essential oilsChanel baseOf coffee	kg kg kg	Free	5%	7.5%	Free	
301.30.00.00	-Resincids	kg	Free	5%	7.5%	Free	
301.90.00.00	-Other	kg	10.2%	10.2%	25%	6.5%	
3.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.						
	-Of a kind used in the food or drink industries	kg	Free	5%	7.5%	Free	
302.10.00.00				1	7.5%		- 1

(In accordance with the Harmonized System)

PAGE 33-4

Number N	Code	Description of Coods	Unit Tariffs					
Perfumes and tollet waters 10% 10% 50% Free 10%	or Number	Description of Goods		BP	MFN	Gen	GP	
33.04 Beauty or make-up preparations and preparations for the care of the skin (orbit than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. 3304.10.00.00 -Lip make-up preparations litre 1.3% 1.3%	33.03 3303.00.00.	Perfumes and tollet waters		10%	10%	50%	Free	
preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations. 3304.10.00.00 -Lip make-up preparations			_					
### ### ##############################	33.04	preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations;						
11.3% 11.3	3304.10.00.00	-Lip make-up preparations	litre	11.3%	11.3%	40%	7.5%	
3304.91.00.00 3304.99.00. The preparations — Powders, whether or not compressed — Powders, whether or not compressed — Powders, whether or not compressed — Powders, whether or not compressed — III.3% III.3% 40% 7.5% — Sunscreen preparations — III.3% III.3% 40% 7.5% — Shampoos — III.3% III.3% 40% 7.5% — Preparations for use on the hair.	3304.20.00.00	-Eye make-up preparations	litre	11.3%	11.3%	40%	7.5%	
	3304.30.00.00	-Manicure or pedicure preparations	litre	10%	10%	35%	6.5%	
10		Powders, whether or not compressedOther, including sunscreen or sun tan	-					
3305.10.00.00 -Shampoos	10 90	Sunscreen preparations	-	11.2%	11.5%	40%	1.5%	
3305.20.00.00	33.05	Preparations for use on the hair.						
straightening -	3305.10.00.00	-Shampoos	-	11.3%	11.3%	40%	7.5%	
33.06 Preparations for oral or dental hygiene, including denture fixative pastes and powders. 3306.10.00.00 -Other preparations for oral or dental -Other preparations for oral oral -Other preparations for oral oral -Other preparations for oral -Other preparations for oral -Other preparations for oral -Other preparations for ora	3305.20.00.00	-Preparations for permanent waving or straightening	-	11.3%	11.3%	40%	7.5%	
33.06 Preparations for oral or dental hygiene, including denture fixative pastes and powders. 3306.10.00.00 -Dentifrices 11.3% 11.3% 40% 7.5% 3306.90.00 -Other preparations for oral or dental	3305.30.00.00	-Hair lacquers	-	11.3%	11.3%	40%	7.5%	
hygiene, including denture fixative pastes and powders. 3306.10.00.00 -Dentifrices 11.3% 11.3% 40% 7.5% 3306.90.00Other preparations for oral or dental	3305.90.00.00	-Other	-	11.3%	11.3%	40%	7.5%	
3306.90.00. Other preparations for oral or dental	33.06	hygiene, including denture fixative						
	3306.10.00.00	-Dentifrices	-	11.3%	11.3%	40%	7.5%	
hygiene	10	hygiene	-	11.3%	11.3%	40%	7.5%	

Code		Unit		Tar	iffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.					
3307.10.00.00	-Pre-shave, shaving or after-shave preparations	-	11.3%	11.3%	40%	7.5%
3307.20.00.00	-Personal deodorants and antiperspirants	-	11.3%	11.3%	40%	7.5%
3307.30.00. 10 90	-Perfumed bath salts and other bath preparationsBath saltsOther Bath Preparations	-	11.3%	11.3%	40%	7.5%
3307.41.00.00	-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites"Agarbatti" and other odoriferous preparations which operate by burning		10.2% 10%	10.2%	25 % 25 %	6.5% 8%
3307.90.00. 10	-Depilatories and other perfumery, cosmetic, or other toilet preparations	_	11.3%	11.3%	40%	7.5%



CHAPTER 33

APPENDIX



Chapter 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETIC OR TOILET PREPARATIONS

Notes.

- 1. This Chapter does not cover:
 - (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08;
 - (b) Soap and other products of heading No. 34.01: or
 - (c) Gum, wood or sulphate turpentine and other products of heading No. 38.05.
- 2. Heading Nos. 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.
- 3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.



Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
33.01		Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.					
3301.11.00 3301.12.00 3301.13.00 3301.14.00 3301.19.00	00	-Essential oils of citrus fruit:Of bergamotOf orangeOf lemon:Of limeOther	* * * * * * * * * * * * * * * * * * *	free free free free	Free Free Free 5% 5%	7.5% 7.5% 7.5% 7.5% 7.5%	- Free Free
3301.21.00 3301.22.00 3301.23.00 3301.24.00 3301.25.00	10	-Essential oils other than those of citrus fruit:Of geraniumOf jasminOf lavender or of lavandinOf other mintsOf spearmintOtherOf vetiverOther	**** *** **** ***	Free Free Free Free	Free 5% 5% 5% 5%	7.5% 7.5% 7.5% 7.5% 7.5%	Free Free Free
3301.29.10	10 90 10	Of citronella, clove, lemon grass, rose or ylang-ylang	kg kg kg	Free	Free 5%	7.5%	- Free
3301.30.00	- 1	-Resinoids	kg	Free	5%	7.5%	Free
3301.90.00	10	-OtherConcentrates known as "flower pomades", in tins, the container and contents to have a combined weight of not less than 4.5 kgOther.	kg kg	10.2%	10.2%	25%	6.5%
33.02		Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry.					
3302.10.00	00	-Of a kind used in the food or drink industries	kg	Free	5%	7.5%	Free
302.90.00	00	-Other	kg	Free	5%	7.5%	Free
3.03							
	10	Perfumes and toilet waters	-	10%	10%	50%	Free

PAGE 33- 4

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
33.04		Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.					
3304.10.00	00	-Lip make-up preparations	litre	11.3%	11.3%	40%	7.5%
3304.20.00	00	-Eye make-up preparations	litre	11.3%	11.3%	40%	7.5%
3304.30.00	00	-Manicure or pedicure preparations	litre	10%	10%	35%	6.5%
3304.91.00 3304.99.00	10	-Other:Powders, whether or not compressedOtherSunscreen preparations	-	11.3% 11.3%	11.3%	40% 40%	7.5% 7.5%
33.05		Preparations for use on the hair.					
3305.10.00	00	-Shampoos	-	11.3%	11.3%	40%	7.5%
3305.20.00	00	-Preparations for permanent waving or straightening	_	11.3%	11.3%	40%	7.5%
3305.30.00	00	-Hair lacquers	-	11.3%	11.3%	40%	7.5%
3305.90.00	00	-Other	-	11.3%	11.3%	40%	7.5%
33.06		Preparations for oral or dental hygiene, including denture fixative pastes and powders.					
3306.10.00	00	-Dentifrices	-	11.3%	11.3%	40%	7.5%
3306.90.00	20	-OtherDenture fixative pastes and powdersDenture cleansers	-	11.3%	11.3%	40%	7.5%
33.07		Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.					
3307.10.00	00	-Pre-shave, shaving or after-shave preparations	-	11.3%	11.3%	40%	7.5%
3307.20.00	00	-Personal deodorants and antiperspirants	-	11.3%	11.3%	40%	7.5%
3307.30.00	00	-Perfumed bath salts and other bath preparations	-	11.3%	11.3%	40%	7.5%
		-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	-	10 . 2% 10%	10.2%	25% 25%	6.5% 8%
3307.90.00	10	-Other Animal toilet preparations	-	11.3%	11.3%	40%	7.5%

CHAPTER 34

Soap, Organic Surface-Active Agents, Washing Preparations,
Lubricating Preparations, Artificial Waxes, Prepared Waxes,
Polishing or Scouring Preparations, Candles and Similar
Articles, Modelling Pastes, "Dental Waxes" and
Dental Preparations With a Basis of Plaster

A. Introduction

Proposed Chapter 34 incorporates, in whole or in part, 34 items of the Customs Tariff as listed below:

22500-1 Wax, vegetable, and mineral ... mixtures thereof *22600-1 Candles *22700-1 Whale oil soap *22800-1 Soap powders, powdered soap, mineral soap, and soap, n.o.p. *22900-1 Soap, common or laundry *23000-1 Castile soap ... *25200-1 Shoe blacking; shoemakers' ink; shoe ... polish ... n.o.p. *25200-2 Manufactures of pumice or of pumice stone 26200-1 Chemical compounds for removing water ... from ... petroleum oils Lubricating oils composed ... of petroleum: 27101-1 Valued at less than 25 cents per gallon 27102-1 N.o.p. 27205-1 Petroleum greases and lubricating greases, n.o.p. 27900-1 Degras and grease for stuffing or dressing leather 43877-1 Materials ... for use in the manufacture of ... automobiles ... Dental prostheses and parts thereof ...: 48004-1 Dental casting wax, dental plasters ... for dental purposes *48016-1 Dental impression compounds ... whether or not in kit form 49205-1 Drilling mud and additives ... for use in drilling for oil ... 49220-1 Materials for use ... manufacture of goods (petroleum industry) 71100-1 All goods not enumerated in this schedule ... 84900-1 Goods which enter into the cost of manufacture of fertilizers ... Materials ... producing ... the products of heading 93811 ...: 85001-1 Other than the following (See 85002-1) 85100-1 Materials for use in the manufacture of synthetic rubber 86400-1 ... surface-active agents ... use in the manufacture of ABS resins ... *93402-1 Organic surface-active agents ... whether or not containing soap *93402-2 Water soluble polyether polyols ... *93402-4 Polyether polyols ... use in the manufacture of polyurethane ... Synthetic wax; waxes containing synthetic wax: *93404-1 Other than the following *93404-2 Polyethylene ... *93404-3 Waxes containing synthetic wax

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

*93404-4 Diamides, ...

93404-5 Fatty alcohols ... in the manufacture of goods ... 93402-1

93404-6 12-Hydroxystearic acid; waxes containing ...

Chemicals for use ... as disinfectants, insecticides ...:

93811-1 Other than the following (See 93811-2)

Chemical products ... of the chemical or allied industries ...:

93819-1 Other than the following (See 93819-2 to 93819-34)

B. The Board's Analysis and Recommendations

The Board received a submission on behalf of Economics Laboratory Canada Ltd. regarding the January 1, 1985, introduction of a new tariff item, 93402-5, for "Automatic dishwasher detergents" which is not shown in the proposed Schedule for Chapter 34. The internationally agreed base period for all countries converting their customs tariff schedules to the HS is January 1980 to December 1982. As a result, the actual schedules at the time of implementation of the HS will reflect all changes since January 1983, including the above mentioned, but all such changes fall outside the terms and scope of this Reference. The Board, therefore, makes no recommendations with respect to tariff item 93402-5.

The Board's review of the proposed rates of duty in Chapter 34 revealed that 3401.19.00.20 and 3401.19.00.90 of the proposed Schedule carried changes in rates from those provided under tariff items 22900-1 and 22800-1 respectively which met the Board's criteria. In the case of 22900-1 the MFN rate would rise from 2.56¢/kg to 12.5%, and for 22800-1 it would decline from 12.5 p.c. to 10%. The Board recommends that the current rates be restored in the draft Schedule in the following manner:

Delete 3401.19.00.10 as well as the rates of duty under 3401.19.00 and add the following:

MFN

												Rate
3401.19	For oth	ner uses										
3401.19.10.00	Laundr	ry soap	0			٠	٠				kg	2.56¢/kg
3401.19.90.00	Other	soaps								٠	kg	11.8%

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the French text of Legal Note 1(c), line 2, add "même" in front of "contenant".

In the English text of Legal Note 2, first line, add "s" to "purpose".

In the English text of Legal Note 3, first line, add "s" to "purpose".

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

In the English text of Legal Note 3(a), first line, correct the spelling of "translucent".

In the English text of Legal Note 5(C), first line, replace "waxes or" by "waxes and".

In the English text of Legal Note 5(a) delete "s" from "Nos.".

In the English text of Legal Note 5(b) and 5(c) replace "and" by "or".

Delete the Supplementary Note.

Insert footnote (1) against class 3401.11.10.00 and, at the bottom of the appropriate page, add the following footnote:

"Include the weight of the retail package in the weight for duty"

$\underline{\text{TABLE 34.1}}$ The Board's Nomenclature Recommendations

		Reasons
HS Code	Description of Goods	Changes
3401.20.90.10	New scopeLiquid	5
3401.20.90.20	New classPowder	5
3402.13.00.10	Delete from 3402.13.00.10 to 3402.13.00.90 and replace with the following 13 entries	5
3402.13.00.10	Based on ethylene oxide condensate A base d'oxyde d'éthylène condensé	
3402.13.00.11	Of fatty alcohol	
3402.13.00.12	Of alkyl phenol	
3402.13.00.13	Of anhydro sorbitol esters D'esters de sorbitol anhydride	
3402.13.00.19	Other	
3402.13.00.20	Based on carboxylic esters	

		for
HS Code	Description of Goods	Change
3402.13.00.21	Polyethylene glycol	
3402.13.00.22	Glycerol, polyglycerol and other glycols Glycerol, polyglycérol et glycols	
3402.13.00.23	Anhydro sorbitol	
3402.13.00.29	Other	
3402.13.00.30	Based on fatty acid alkanolamides A base d'alkanolamides d'alcool gras	
3402.13.00.40	Based on fatty acid amines	
3402.13.00.90	Other non-ionic	
3402.19.00.00	Other organic surface-active agents Autres agents de surface organiques	3
3402.20.00.60	Delete this class	5
3402.20.00.70	Renumber 3402.20.00.60	5
3402.20.00.80	Renumber 3402.20.00.70	5
3402.20.00.90	Other preparations put up for retail sale Autres préparations conditionnées pour la vente au détail	3
3402.20.00.91	Delete this class	5
3402.20.00.92	Delete this class	5
3402.20.00.99	Delete this class	5
3402.90.00	-Other preparations	3
3402.90.00.10	Delete this class	5
3402.90.00.20	Delete this class	5

HS Code	Description of Goods	Reasons for Changes
3402.90.00.90	Delete this class	5
3403.11.10.10	New classFor textile materials	5
3403.11.10.20	New classFor leather, furskins or other materials Pour le cuir, les pelleteries ou autres matières	5
3403.11.90.00	Other preparations for the treatment of textile materials; leather, furskins or other materials	3
3403.11.90.10	New classFor textile materials	5
3403.11.90.20	New classFor leather, furskins or other materials Pour le cuir, les pelleteries ou autres matières	5
3403.19	Other, containing petroleum oils or oils obtained from bituminous minerals Autres, contenant des huiles de pétrole ou de minéraux bitumineux	3
3403.19.10.10	New classFor automotive use	5
3403.19.10.90	New classOther	5
3403.19.90.00	Other lubricating preparations Autres préparations lubrifiantes	3
3403.19.90.10	New classFor automotive use	5

		Reasons
HS Code	Description of Goods	Changes
3403.19.90.90	New classOther	5
3403.90	-Not containing petroleum oils or oils obtained from bituminous minerals Ne contenant pas d'huiles de pétrole ou de minéraux bitumineux	3
3403.91.00.10	New classFor textile materials	5
3403.91.00.20	New classFor leather, furskins or other materials Pour le cuir, les pelleteries ou autres matières	5
3403.99.00.10	New classFor automotive use	5
3403.99.00.90	New classOther	5
3404.90	-Other artificial or prepared waxes Autres cires artificielles ou préparées	3
3404.90.10.00	Of polyethylene of a number-average mole- cular weight not exceeding 4000 De polyéthylène d'un poids de la moyenne en nombre moléculaire ne dépassant pas 4000	2
3404.90.99.00	Other artificial or prepared waxes Autres cires artificielles ou préparées	3
3405.10.00	Delete comma after "preparations"	2
3405.20.00.00	Delete comma after "preparations"	2
3407.00.20.00	Preparations known as "dental impression wax" or as "dental impression compounds", excluding dental casting wax Préparations dites "cires pour l'empreinte des dents" ou "compositions pour prendre l'empreinte des dents", à l'exclusion des cires à moulages dentaires	4

Chapter 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS,
WASHING PREPARATIONS, LUBRICATING PREPARATIONS,
ARTIFICIAL WAXES, PREPARED WAXES, POLISHING
OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES,
MODELLING PASTES, "DENTAL WAXES" AND
DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Legal Notes.

5.

- 1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).
- 2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
- 3. For the purposes of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5~% at $20~^{\circ}\text{C}$ and left to stand for one hour at the same temperature:
 - (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5 \times 10-2 N/m (45 dyne/cm) or less.
 - In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
 - In heading No. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - (A) Chemically produced organic products of a waxy character, whether or not water-soluble;
 - (B) Products obtained by mixing different waxes;
 - (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading No. 15.16, 15.19 or 34.02, even if having a waxy character;
- (b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, of heading No. 15.21;
- (c) Mineral waxes or similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed or dissolved in a liquid medium (heading Nos. 34.05, 38.09, etc.).



(in accordance with the Harmonized System)

PAGE 34-3

Code	Description of Goods	Unit of		Tari	ffs	
Number	Description of Goods	Meas.	BP	MFN	Gen	GP
54.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, mouided pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.					
6401.11 6401.11.10.00	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pleces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent -For toilet use (including medicated products)	1	Free			
3401.11.90.00 3401.19 3401.19 3401.19.10.00	Castile soap (1)OtherFor other usesLaundry soapOther soaps .	kg kg kg kg	1.10¢/kg	1.37¢/kg 10% 2.56¢/kg 11.8%	4.41¢/kg 32.5% 3.31¢/kg 32.5%	Free 6.5% 1.10¢/kg 7.5%
3401.20 3401.20.10.00 3401.20.90. 10 20 90	-Soap In other formsLaundry soapOther soapsLiquidPowderOther	kg kg kg kg	.10¢/kg 10%	2.56£/kg 10%	3.31¢/kg 32.5%	.10£/kg 6.5%
54.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.					
3402.II.00. IO 20	-Organic surface-active agents, whether or not put up for retail saleAnionicBased on sulphatesBased on sulphonates	kg kg	10%	12.5%	25%	8%
90 3402.12.00.00 3402.13.00.	OtherCationicNon-IonicBased on ethylene oxide condensateOf fatty alcoholOf anhydro sorbitol estersBased on carboxylic estersPolyethylene glycolGiycerol, polyglycerol and other	kg kg kg kg kg kg kg	10%	12.5%	25 % 25 %	8%
23 29 30 40 90 3402.19.00.00	glycols	kg kg kg kg kg	10%	12.5%	25%	8%

⁽I) Include the weight of the retail package in the weight for duty.

PAGE 34-4

Code		Unit of		Tar	lffs	
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
5402.20.00. 	-Preparations put up for retail sale	kg kg kg	10%	12.5%	25%	8%
20 30 40	Window-cleaning preparationsOven-cleaning preparationsMathematic preparations household type (excluding cutlery cleaning preparations of heading No. 34.05)					
50 60	Toilet-bowl cleaning preparations	-				
70	preparations	_				
90	Other preparations put up for retail sale	-				
3402.90.00.00	-Other preparations	kg	10%	12.5%	25%	8%
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.					
3403.11	-Containing petroleum oils or oils obtained from bituminous mineralsPreparations for the treatment of textile materials, leather, furskins or other materials					
3403.11.10. 10 20	Lubricating oils based in part of petroleum	litre	8%	8%	20%	5%
3403.11.90.	For leather, furskins or other materialsOther preparations for the treatment of textile materials, leather, fur-	litre				
10	skins or other materials	litre	12.5%	12.5%	25%	8%
3403.19	materials	litre				
3403.19.10.	Lubricating oils based in part of petroleum	litre	8%	8%	20%	5%
90	Other Lubricating preparations	litre		12.5%	25%	81

Code	December 1 Const.	Unit		Tar	-lffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
3403.90 3403.91.00.	-Not containing petroleum oils or oils obtained from bituminous mineralsPreparations for the treatment of					
10	textile materials, leather, furskins or other materials	litre	12.5%	12.5%	25%	8%
3403.99.00. 10 90	materials	litre litre litre	12.5%	12.5%	25%	8%
34.04	Artificial waxes and prepared waxes.					
3404.10.00.00	-Of chemically modified lignite	kg	6.8%	6.8%	25%	4.5%
3404.20.00.00	-Of polyethylene glycol	kg	6.8%	6.8%	25%	4.5%
3404.90 3404.90.10.00	-Other artificial or prepared waxesOf polyethylene of a number-average molecular weight not exceeding 4000	kg	Free	Free	10%	Free
3404.90.91.00 3404.90.92.00	Containing a mixture of artificial wax with animal, vegetable or mineral wax . Containing a mixture of vegetable	-	9.2%	9.2%	25%	6%
3404.90.99.00	waxes or a mixture of vegetable wax with mineral wax, but not containing artificial wax	-	5% 6.8%	5.5%	10%	- Free
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.					
3405.10.00. 10 90	-Polishes, creams and similar preparations for footwear or leather	-	10.2%	lò.2%	27.5%	Free
3405.20.00.00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	-	10.2%	10.2%	27.5%	Free
3405.30.00.00	-Polishes and similar preparations for coachwork, other than metal polishes	-	10.2%	10.2%	27.5%	Free
10	-Scouring pastes and powders and other scouring preparations	-	10%	12.5%	25%	8%
90 3405.90.00.	Other	-	10.2%	10.2%	27.5%	Free
10	Cutlery polish	-				

Code	Description of Goods	Unit	Tarlffs					
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP		
54.06 5406.00.00.00	Candles, tapers and the like	kg	11.3%	11.3%	25%	7.5%		
54.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental Impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).							
3407.00.10.00 3407.00.20.00	Modelling pastes	-	10.2%	10.2%	25%	6.5%		
3407.00.30.00 3407.00.90.00	dental casting wax	-	7.5% Free Free	7.5% Free Free	25% 25% 25%	5% Free Free		

CHAPTER 34

APPENDIX



Chapter 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS,
WASHING PREPARATIONS, LUBRICATING PREPARATIONS,
ARTIFICIAL WAXES, PREPARED WAXES, POLISHING
OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES,
MODELLING PASTES, "DENTAL WAXES" AND
DENTAL PREPARATIONS WITH A BASIS OF PLASTER

Notes.

- 1. This Chapter does not cover:
 - (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);
 - (b) Separate chemically defined compounds; or
 - (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No. 33.05, 33.06 or 33.07).
- 2. For the purpose of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
- 3. For the purpose of heading No. 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:
 - (a) give a transparent or transulcent liquid or stable emulsion without separation of insoluble matter; and
 - (b) reduce the surface tension of water to 4.5 x 10^{-2} N/m (45 dyne/cm) or less.
- 4. In heading No. 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.
- 5. In heading No. 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:
 - (A) Chemically produced organic products of a waxy character, whether or not water-soluble:
 - (B) Products obtained by mixing different waxes;
 - (C) Products of a waxy character with a basis of one or more waxes or containing fats, resins, mineral substances or other materials.

The heading does not apply to:

- (a) Products of heading Nos. 15.16, 15.19 or 34.02, even if having a waxy character:
- (b) Unmixed animal waxes and unmixed vegetable waxes, whether or not coloured, of heading No. 15.21;
- (c) Mineral waxes and similar products of heading No. 27.12, whether or not intermixed or merely coloured; or
- (d) Waxes mixed with, dispersed or dissolved in a liquid medium (heading Nos. $34.05,\ 38.09,\ \text{etc.})$.

Supplementary Note.

1. The weight of the cartons and wrappings shall be included in the weight for duty for goods admissible under item No. 3401.11.10.



Converted to the Harmonized System

PAGE 34- 3

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
34.01		Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.					
3401.11 3401.11.10			kg	Free	1.37¢	4.41¢	Free
3401.11.90 3401.19.00		OtherOtherSurface active products and preparations, whether or not containing soap.		10% 10%	10% 12.5%	32.5% 25%	6.5% 8%
3401.20		Laundry soap Other	kg kg				
3401.20.10 3401.20.90	10	Laundry soapOtherOtherOther.	kg kg kg	1.10¢ 10%	2.56¢ 10%	3.31¢ 32.5%	1.10¢ 6.5%
34.02		Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.					
		-Organic surface-active agents, whether or not put up for retail sale:					
3402.11.00	20	AnionicBased on sulphatesBased on sulphonatesOther.	kg kg kg	10%	12.5%	25%	8%
1402.12.00 1402.13.00	10	CationicNon-ionicBased on ethoxylated alcohols	kg kg	10% 10%	12.5% 12.5%	25% 25%	8% 8%
	30 40 50 60 90	Based on phenolsBased on amidesBased on aminesBased on fatty acid estersBased on sorbitan derivatives.	kg kg kg kg				
3402.19.00	00	Other	kg	10%	12.5%	25%	8%
3402.20.00	11	-Preparations put up for retail saleDetergents:LaundryDishwashing	kg kg	10%	12.5%	25%	8%

PAGE 34- 4

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	Rate
3402.20.00	1		1 1		1	1	1
cont'd	19	Other	kg				
	20	Window-cleaning preparations	-		İ		
	30	Oven-cleaning preparations	-				
	40	Metal-cleaning preparations, household type (excluding cutlery					
		cleaning preparations of heading					
		No. 34.05)	-				
	50	Toilet-bowl cleaning preparations	-				
	60	Drain pipe cleaning preparations	-				
	70	Rug and carpet cleaning			1		
	80	preparations	-				
	-	preparations, household type					
		Other:					
	91	Preparations for cleaning					
		spectacles or contact lenses	-				
	92	Antistatic preparations and					
	99	softening preparations for fabric.	-				
	99	Other	-				
3402.90.00		-Other		10%	12.5%	25%	8%
	10	Of a kind used in the textile		10%	12.5/0	. 25/0	0/0
		industry	kg				
	20	a kind used in the leather					
		industry	kg				
	90	Other	kg				
34.03		Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.					
		obtained from bituminous minerals:					
1403.11		Preparations for the treatment of					
VA III		textile materials, leather, furskins					
100 44 10	00	or other materials					
403 11.10	00	Lubricating oils based in part of	1.44	00/	50/		
1403.11.90	00	petroleum.	litre	8% 12.5%	12.5%	20% 25%	5%
403.19		Other	iiiie	12.5%	12.5%	25%	8%
403.19.10	00	Lubricating oils based in part of					
1	- 1	petroleum	litre	8%	8%	20%	5%
403.19.90	00	Other	litre	12.5%	12.5%	25%	8%
		-Other:					
403.91.00	00	Preparations for the treatment of	1		1		
		textile materials, leather, furskins					
103 90 00	00	or other materials	litre	12.5%	12.5%	25%	8%
403 99.00	00	Other	litre	12.5%	12.5%	25%	8%
4.04		Artificial waxes and prepared waxes.					
	00						
404.10.00		-Of chemically modified lignite	kg	6.8%	6.8%	25%	4.5%
404 . 20 . 00 404 . 90	00	-Of polyethylene glycol	kg	6.8%	6.8%	25%	4.5%

Converted to the Harmonized System

PAGE 34- 5

Ite	m	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3404.9	0.10	00	Of polyethylene having a					
			number-average molecular weight not exceeding 4000	kg	Free	Free	10%	Free
3404.9	0.91	00	Other :Containing a mixture of artificial wax with animal, vegetable or					
1404.9	0.92	00	waxes or a mixture of vegetable wax	-	9.2%	9.2%	25%	6%
1404.9	0.99	00	with mineral wax, but not containing artificial wax.	-	5% 6.8%	5.5% 6.8%	10% 25%	- Free
34.05			Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No. 34.04.					
405 . 10	0.00	10	-Polishes, creams and similar preparations, for footwear or leatherFor footwear	-	10.2%	10.2%	27.5%	Free
405.20	0.00	00	-Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork	_	10.2%	10.2%	27.5%	Free
405.30	0.00	00	-Polishes and similar preparations for		, , , , , ,	10.2%	27.570	1,00
			coachwork, other than metal polishes	-	10.2%	10.2%	27.5%	Free
1405 . 40	0.00		-Scouring pastes and powders and other scouring preparationsManufactures of pumice or of pumice stone	_	10%	12.5%	25%	8%
		90	Other	-				
405.90	00.0	10	-Other	-	10.2%	10.2%	27 5%	Free
4.06								
406.00	0.00	00	Candles, tapers and the like	ka	11.3%	44 29/	25%	7 =0/
		-	canalo, tapers and the like	Kg	11.3%	11.3%	25%	7.5%

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

PAGE 34- 6

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
34.07							
3407.00		Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).					
		Modelling pastes. Preparations known as "dental impression wax" or as "dental impression compounds", excluding		10.2%	10.2%	25%	6.5%
		dental wax	-	7.5% Free Free	7.5% Free Free	25% 25% 25%	5% Free Free

CHAPTER 35

Albuminoidal Substances; Modified Starches; Glues; Enzymes

A. Introduction

Proposed Chapter 35 incorporates, in whole or in part, 36 items of the Customs Tariff as listed below:

```
* 1100-1 Raw Rennet
  1605-1 Eggs, whole, egg yolk or egg albumen ...
  1610-1 Eggs, egg yolk or egg albumen, dried, evaporated ...
  3910-1 Starch and all preparations having the quality of starch, n.o.p.
* 3925-1 Dextrine, and combinations or preparations of starch ...
* 3930-1 Combinations ... of starch and dextrine with ... foreign material ...
 20620-1 Materials ... for the manufacture of (biological products)
 20655-1 Blood albumen
*23200-1 Glue, n.o.p.
*23205-1 Gelatine, n.o.p.
*23210-1 Vegetable glue
*23215-1 Gelatine, edible
*23215-2 Gelatine, edible ... for use in ... capsules ...
*23220-1 Casein
*23222-1 Rennet casein for use in the manufacture of buttons
*23225-1 Cereal or starch products ... to form ... an adhesive paste
*23230-1 Mucilage and adhesive paste
*23235-1 Inedible gelatine ...
*23245-1 Animal glue for use in the manufacture of gummed tapes ...
43877-1 Materials ... for use in the manufacture of (motor vehicles)
 47900-1 Materials and articles for use exclusively in the manufacture ...
 61800-1 Rubber cement ... n.o.p.
71100-1 All goods not enumerated in this schedule ...
 71100-7 Prepared foods and beverages ... for human consumption ...
         Enzymes:
*92940-1 Other than the following
*92940-2
          Papain
*92940-3 Rennet
*92940-4
          Enzymatic concentrates based on alpha-amylase ...
          Chemical products ... of the chemical or allied industries ...:
         Other than the following ...
93819-1
93819-14 Materials ... under ... 93819-1, for use only as catalysts ...
         Condensation, polycondensation and polyaddition products ...:
          (e)Admixed with other materials to form glues ...:
*93901-71
            Other than the following
*93901-72
            Hot melt adhesives, based on polyamides ...
          Polymerisation and copolymerisation products ...:
```

*93902-71 (e)Admixed with other materials to form glues ...

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Regenerated cellulose ... chemical derivatives of cellulose ...:

*93903-71 (e)Admixed with other materials to form glues ...

93905-1 Natural resins modified by fusion (run gums) \dots

Other high polymers, artificial resins ...: 93906-1 Other than the following (See 93906-2)

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding the proposed Schedule for Chapter 35.

The Board's review of the proposed rates of duty for Chapter 35 did not reveal any items which meet the criteria for rate restoration. A typographical error was noted however, under HS item 3502.10.00. Accordingly, the rates of duty expressed in ad valorem terms were modified to reflect the specific rates of duty of <u>Customs Tariff</u> item 1605-1 which captured the majority of trade allocated to that HS item.

The Board recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the ${
m HS}_{\bullet}$

In the English text of Legal Note 2 add "s" to "purpose".

TABLE 35.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
3501.90.00	-Casein glues; caseinates and other casein derivatives	3
3502.10.00.10	Delete this class	5
3502.10.00.90	Delete this class	5
3502.90.00	-Other albumins, albuminates and albumin derivatives	3

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

W0 0 1		Reasons for
HS Code	Description of Goods	Changes
3502.90.00.10	Delete this class	5
3502.90.00.90	Delete this class	5
3503.00.10.00	Edible gelatin for use exclusively in the manufacture of capsules for medicinal or pharmaceutical preparations	4
3503.00.90.90	Delete this class (no scope)	2
3504.00.00.10	Peptones and their derivatives	2
3504.00.00.20	Other protein substances and their derivatives	2
3504.00.00.90	Renumber 3504.00.00.30Hide powder	4
3505.10.90	Other, including dextrins	3
3505.10.90.90	Other modified starches	5
3506.10.00.10	Delete this class	5
3506.10.00.20	Renumber 3506.10.00.10	5
3506.90	-Other prepared glues and other prepared adhesives	3
3506.91.00.10	Delete this class	5
3506.91.00.20	Renumber 3506.91.00.10	5
3506.91.00.30	Renumber 3506.91.00.20Based on plastics	4

HS Code	Description of Goods	Reasons for Changes
3506.91.00.31	Renumber 3506.91.00.21	5
3506.91.00.32	Renumber 3506.91.00.22	5
3506.91.00.33	Renumber 3506.91.00.23	5
3506.91.00.34	Renumber 3506.91.00.24	5
3506.91.00.35	Renumber 3506.91.00.25	5
3506.91.00.36	Renumber 3506.91.00.26	5
3506.91.00.37	Renumber 3506.91.00.27	5
3506.91.00.39	Renumber 3506.91.00.29	5
3506.99.00.00	Other prepared glues and other prepared adhesives	3
3507.10.00.10	Delete this class	5
3507.10.00.20	Delete this class	5
3507.90.00	-Other enzymes; prepared enzymes Autres enzymes; enzymes préparées	3
3507.90.10.10	Delete this class (tariff class "10" should not exist)	5
3507.90.10.20	Renumber 3507.90.00.10	5
3507.90.10.30	Renumber 3507.90.00.20Amylases and proteases, obtained from micro-organisms	2
3507.90.10.90	Renumber 3507.90.00.90	5

Chapter 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES: GLUES: ENZYMES

Legal Notes.

- 1. This Chapter does not cover:
 - (a) Yeasts (heading No. 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading No. 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading No. 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
 - . For the purposes of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %.

Such products with a reducing sugar content exceeding 10 % fall in heading No. 17.02.



(In accordance with the Harmonized System)

PAGE 35-3

Code		Unit		Tari	ffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
35.01	Casein, caseinates and other casein derivatives; casein glues.					
3501.10,00,00	-CaseIn	kg	17.5% and 4.41¢/kg AU NZ 12.5%	25% and 5.51¢/kg	27.5% and 6.61¢/kg	
3501.90.00. 10 90	-CaseIn glues; caseInates and other caseIn derivatives	kg kg	12.5%	12.5%	35%	8%
35.02	Albumins, albuminates and other albumin derivatives.			To provide the second s		
3502.10.00.00	-Egg albumin	kg	II∉/kg	15.4£/kg	24.3¢/kg	-
3502.90.00.00	-Other albumins, albuminates and albumin derivatives	kg	10.2%	10.2%	25%	6.5%
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.					and the state of t
3503.00.10.00	Edible gelatin for use exclusively in the manufacture of capsules for medicinal or pharmaceutical preparationsOther	kg	Free 7.5% AU NZ	Free 12.5%	35% 35%	7.5%
11 12 20 30	Gelatin derivatives; isinglassIsinglassGelatin derivativesEdible gelatinInedible gelatin	kg kg kg kg	5%			
41 42 49	Based on animal bones	kg kg kg				
35.04 3504.00.00.	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed		10.2%	10.2%	25%	6.5%
10· 20 30	Peptones and their derivatives derivatives and their derivatives	kg kg kg				

PAGE 35-4

Code	Description of Goods	Unit of		Tarlffs			
Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
5.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.						
3505.10 3505.10.10.00 3505.10.20.00 3505.10.90.	-Dextrins and other modified starchesEtherified or esterified starchesSoluble starch (amylogen); pre- gelatinised starchOther, including dextrinsDextrinsOther modified starches	kg kg kg	10% 10.2% 2.21¢/kg	12.5% 10.2% 2.21¢/kg	25% 25% 5.51¢/kg	8%	
3505.20.00.00	-Glues	′kg	12.5%	12.5%	35%	Free	
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products sultable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of l kg.						
3506.10.00. 10 90	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of I kgBased on rubber		12.5%	12.5%	35%	8%	
3506.91.00. 10 21 22 23 24 25 26 27 29 3506.99.00.00	-Other prepared glues and other prepared adhesivesAdhesives based on rubber or plastics (including artificial resins)Based on rubberEpoxy	kg kgg kg kg kg kg kg	12.5%	12.5%	25%	8%	
35.07	Enzymes; prepared enzymes not elsewhere specified or included.		1				
3507.10.00.00	-Rennet and concentrates thereof	kg	Free	Free	Free	Free	
3507.90.00. 10 20	-Other enzymes; prepared enzymes	kg kg	9.2%	9.2%	25%	6%	

APPENDIX



Chapter 35

ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES

Notes.

- 1. This Chapter does not cover:
 - (a) Yeasts (heading No. 21.02);
 - (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
 - (c) Enzymatic preparations for pre-tanning (heading No. 32.02);
 - (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
 - (e) Hardened proteins (heading No. 39.13); or
 - (f) Gelatin products of the printing industry (Chapter 49).
- For the purpose of heading No. 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.



Converted to the Harmonized System

PAGE 35- 3

Item	ss	Description of Goods	Unit of Meas.	Rate	MFN Rate	GEN Rate	GPT Rate
35.01		Casein, caseinates and other casein derivatives; casein glues.					
3501.10.00	00	-Casein	kg	17.5% and 4.41¢ AU 12.5% NZ 12.5%	25% and 5.51¢	27.5% and 6.61¢	-
8501.90.00	10	-Other. Casein glues. Other.	kg kg	12.5%	12.5%	35%	8%
35.02		Albumins, albuminates and other albumin derivatives.					
3502.10.00	10	-Egg albuminDried, evaporated, dessicated or powdered	kg	11%	15%	25%	-
	90		kg				
3502.90.00	10		kg kg	10.2%	10.2%	25%	6.5%
5.03							
3503.00.10	00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01. Edible gelatin for use in the manufacture of capsules for the manufacture or compounding of medicinal and pharmaceutical preparations.	kg	Free	Free	35%	7.5%
3503.00.90		Other	, ng	7.5% AU 5% NZ 5%	12.5%	35%	7.5%
	11 12 20 30	Gelatin derivatives; isinglass:IsinglassGelatin derivativesEdible gelatinInedible gelatin.	kg kg kg kg	142 5/6			
	49	Based on animal bones. Based on animal hides. Other of animal origin. Other.	kg kg kg kg				
85.04							
504.00.00	20	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	kg kg kg	10.2%	10.2%	25%	6.5%

PAGE 35- 4

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
35.05		Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.					
		-Dextrins and other modified starchesEtherified or esterified starchesSoluble starch (amylogen); pre-	kg	10%	12.5%	25%	8%
3505 . 10 . 90	10	gelatinised starch	kg kg	10.2% 2.21¢	10.2% 2.21¢	25% 5.51¢	6.5%
	90	Other	kg	10 5%	40 5%	050/	F
3505.20.00	00	-Glues	kg	12.5%	12.5%	35%	Free
35.06		Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1kg.					
3506.10.00		-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of lkg	_	12.5%	12.5%	35%	8%
3506.91.00	90	OtherOther:Adhesives based on rubber or plastics (including artificial resins)Based on natural resins modified by fusion; based on artificial	-	12.5%	12.5%	25%	8%
	20	py fusion; based on artiricial resins obtained by esterification of natural resins or of resinic acids; based on chemical derivatives of natural rubberBased on rubberBased on plastics, including artificial resins:	kg kg				
	31 32 33 34 35 36 37 39	EpoxyPolyvinyl acetateAcrylicFormaldehydePolyethyleneCopolymers.	k g g g g k k k k k g	40 5%	40.5%	05%	
	00	Other	kg	12.5%	12.5%	35%	Free
35.07		Enzymes; prepared enzymes not elsewhere specified or included.					
3507.10.00	10	-Rennet and concentrates thereofPure rennet (isolated rennin)Rennet concentrates	kg	Free	Free	Free	Free

Converted to the Harmonized System

PAGE 35- 5

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	10 20 30		kg	9.2%	9.2%	25%	6%



Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations

A. Introduction

Proposed Chapter 36 incorporates, in whole or in part, 13 items of the Customs Tariff as listed below:

- *19900-2 Matches of paper
 Liquefied petroleum gases when imported in containers:
 27502-1 N.o.p.
 44100-1 Guns, rifles ... percussion caps ...
 Manufactures of wood, n.o.p.:
- *50600-2 Matches of wood

Hexamethylenetetramine ... for use as fuels:

- *59105-1 Hexamethylenetetramine
- *59106-1 Metaldehyde
- *66500-1 Torpedoes, fire-crackers and fire-works of all kinds
- *66505-1 Fuse, not metallic
- 71100-1 All goods not enumerated in this schedule ...
- *93601-1 Propellent powders
- *93601-2 Black powder for use in the manufacture of safety fuse
- *93602-1 Prepared explosives other than propellent powders
 Chemical products ... of the chemical or allied industries ...:
- 93819-1 Other than the following (See 93819-2 to 93819-34)

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding the proposed Schedule for Chapter 36.

The Board's analysis of the proposed rates of duty for Chapter 36 did not reveal any rate changes which meet the criteria for restoration.

TABLE 36.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
3602.00.00.10	Based on nitroglycerin	2
3604.90.00	-Signalling flares, rain rockets, fog signals and other pyrotechnic articles Fusées de signalisation ou paragrêles et similaires et autres articles de pyrotechnie	3

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

3604.90.00.10	Signalling flares	ć
3606.90.00.10	New classSolid fuels	5
3606.90.00.90	New classOther	ţ

Chapter 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Legal Notes.

- . This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefled-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.



(In accordance with the Harmonized System)

PAGE 36-3

Code	Description of Goods	Unit Tariffs				
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
36.01 3601.00.00.	Propellent powders		5%	10%	20%	5%
10 90	Black powder (gunpowder)	kg kg				
36.02 3602.00.00.	Prepared explosives, other than propellent powders		7.5%	12.5%	25%	7.5%
10 90	Based on nitroglycerin	kg kg		Alleganie verseigen der State der St	THE REAL PROPERTY AND ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY AND ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDRESS OF THE PERTY ADDR	
36.03 3603,00.00.	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		7.5%	12.5%	25%	7.5%
10 20 30 40	Safety fuses and detonating fuses	_				
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.				an in convenience - consigning via register, via	
3604.10.00.00	-Fireworks	-	Free	11.3%	25%	Free
3604.90.00. 10 90	-Signalling flares, rain rockets, fog signals and other pyrotechnic articles	-	Free	11.3%	25%	Free
36.05	Matches, other than pyrotechnic articles of heading No. 36.04.					
3605.00.10.00 3605.00.90.00	Wood matches	-	6.8%	6.8%	25% 35%	4.5% Free
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.					
3606.10.00.00	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling clgarette or similar lighters and of a capacity not exceeding 300 cm ²	-	10%	12.5%	25%	8%
3606.90.00.	-Other		10%	12.5%	25%	8%



APPENDIX



LEGAL NOTES REFERRED TO THE BOARD

Chapter 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes.

- This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
- 2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:
 - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm²; and
 - (c) Resin torches, firelighters and the like.



Converted to the Harmonized System

PAGE 36- 3

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
36.01							
3601.00.00	10	Propellent powders	kg kg	5%	10%	20%	5%
36.02							
3602.00.00	10	Prepared explosives, other than propellent powders	kg kg	7.5%	12.5%	25%	7 . 5%
36.03							
3603.00.00	20 30	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators		7 . 5%	12.5%	25%	7.5%
36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.					
3604.10.00	00	-Fireworks	-	Free	11.3%	25%	Free
3604.90.00	10	-Other flares Other	-	Free	11.3%	25%	Free
36.05							
3605.00		Matches, other than pyrotechnic articles of heading No. 36.04.					
3605.00.10 3605.00.90			-	6.8% 7.5%	6.8% 9.2%	25% 35%	4.5% Free
36 . 06		Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.					
3606.10.00	00	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300cm ³	-	10%	12.5%	25%	8%
		-Other		10%	12.5%	2070	8%



Photographic or Cinematographic Goods

A. Introduction

Proposed Chapter 37 incorporates, in whole or in part, 33 items of the Customs Tariff as listed below:

```
17315-1 All books ... for bona fide libraries ...
*18700-1 Albumenized and other papers, textile fabrics and films, n.o.p. ...
*18702-1 Films which otherwise would be classified under ... 18700-1
*18703-1 Photopolymer resist film ...
*18705-1 Hypersensitive or supersensitive panchromatic films ...
*18710-1 Sensitized negative film. one and one-eighth inches ...
*18715-1 Photographic dry plates
*18720-1 Sensitized photographic rolls ... in cameras for making positives
*18725-1 Sensitized negative film, 16 mm in width ...
*18730-1 Photographic plates ... in the manufacture of photo masks ...
*18735-1 Sensitized film and paper in rolls not less than 30 inches ...
*18740-1 Positive colour duplicating film ...
*18745-1 Positive colour print film and reversal colour film ...
41230-1 Sheets, plates, blocks, rolls or cylinders ...
 41233-1 Sheets or plates of metal. plastic or other materials ...
41235-1 Printing plates of all kinds ... copper shells, bases ...
 41245-1 Printing plates including rolls and cylinders, n.o.p. ...
46300-1 Still picture projectors, and slides and film strips ... n.o.p.
47600-1 X-ray apparatus and X-ray film; microscopes ...
47605-1 ... paper and sensitized film ... unexposed instant film ...
47900-1 Materials and articles for use exclusively ...
        Cinematograph or moving picture films, positives, n.o.p.:
*65705-1 One and one-eighth of an inch in width and over
*65706-1 Under one and one-eighth of an inch in width
65800-1 Motion picture films ... video tapes ...
65804-1 Filmed or video taped television ... and radio commercials ...
65805-1 Filmed or video taped television commercials, n.o.p.
*65815-1 Motion ... still picture films ... video tape recordings ...
65820-1 Motion picture films ... video tape recordings ...
*69530-1 Motion picture films and filmstrips ...
69605-2 Maps, charts ... microfilms, microfiches, slides ...
 69615-1 Moving picture films, sound or silent ... slides ...
*69620-1 Films produced by ... government tourist bureaux ...
*93708-1 Chemical products and flashlight materials ... in photography
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B. The Board's Analysis and Recommendations

The Board did not receive any submissions with respect to either the rates of duty or the Nomenclature under proposed Chapter $37 \cdot$

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

The Board's analysis identified one group of goods which meet the criteria for rate of duty restoration. Tariff item 18705-1 covers "Hypersensitive or supersensitive panchromatic films and infra-red films, unexposed, for aerial photography" with an MFN rate of duty of 6.8 p.c. The base period trade was \$2,433,600 of which 64.7 per cent has been allocated to subheading 3702.95 and 35.3 per cent has been allocated to subheading 3702.56 both of which carry a proposed MFN rate of duty of 10.2%. Restoration of the current MFN rate under tariff item 18705-1 could be realized by the establishment of an item in the Supplementary Annex for unexposed film for aerial photography or by separate tariff provisions in the draft HS Schedule itself. While the latter would require four additional tariff lines, the Board prefers this approach and recommends the following changes:

	MFN <u>Rate</u>
Delete the rates of duty under 3702.56.00.00 and add the	following:
3702.56.10.00Hypersensitive or supersensitive panchromatic and infra-red, for aerial photography	
3702.56.90.00Other	
3702.95.10.00Hypersensitive or supersensitive panchromatic and infra-red, for aerial	C 04
photography	

TABLE 37.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
3701.30	-Autres plaques et films, dont la dimension d'au moins un côté excède 255 mm	1
3701.90	-Other plates and film, with no side exceeding 255 mm	3
3702.51.00.00	Delete unit of measure	5
3702.52.00.00	Delete unit of measure	5
3702.55.00.00	Delete unit of measure	5

		Reasons
HS Code	Description of Goods	Changes
3702.90	-Other film, for black and white photography (monochrome)	3
3705.90	-Other plates and film	3
3705.90.10.00	News features and recordings of current events; films for deposit as archives and not for exhibition for commercial purpose. Grands reportages et enregistrements d'actualité; film qui doit être mis aux archives et non pour la projection à but lucratif	4
3706.10.11.00	Imported for reference purposes only, under such conditions as the Minister may prescribe	2
3706.10.20.00	News features and recordings of current events; films for deposit as archives and not for exhibition for commercial purpose. Grands reportages et enregistrements d'actualité; film qui doit être mis aux archives et non pour la projection à but lucratif	4
3706.90	-Of a width of less than 35 mm D'une largeur n'excédant pas 35 mm	3
3706.90.11.00	Imported for reference purposes only, under such conditions as the Minister may prescribe	2
3706.90.20.00	News features and recordings of current events; films for deposit as archives and not for exhibition for commercial purpose. Grands reportages et enregistrements d'actualité; film qui doit être mis aux archives et non pour la projection à but lucratif	4



Chapter 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Legal Notes.

- 1. This Chapter does not cover waste or scrap materials.
- 2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.



(In accordance with the Harmonized System)

Code	Description of Goods of			Та	riffs	
Number	Description of Goods	Meas.	BP	MFN	Gen	GP
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.					
3701.10.00.00	-For X-ray	-	Free	Free	Free	Free
3701.20.00.00	-Instant print film	-	Free	10.2%	30%	Free
3701.30	-Other plates and film, with any side					
3701.30.10.00 3701.30.20.00	exceeding 255 mmPlates	-	9.2% Free	9.2%	25% 30%	6% Free
3701.91.00.00 3701.99.00.00	-Other plates and film, with no side exceeding 255 mmFor colour photography (polychrome)Other	Ē	10%	10%	30% 30%	6.5%
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.					
3702.10.00.00	-For X-ray	-	Free	Free	Free	Free
3702.20.00.00	-Instant print film	-	Free	10.2%	30%	Free
3702.31.00.00 3702.32.00.00 3702.39.00.00	-Other film, without sprocket holes, of a width not exceeding 105 mmFor colour photography (polychrome)Other, with silver halide emulsion	-	Free Free Free	10.2%	30% 30% 30%	Free Free Free
3702.41.00.00 3702.42.00.00 3702.43.00.00	-Other film, without sprocket holes, of a width exceeding 105 mmOf a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photographyOf a width exceeding 610 mm and of a length exceeding 610 mm and of a	-	Free	10.2%	30%	Free
3702.44.00.00	Of a width exceeding 105 mm but not	-	Free	10.2%	30%	Free
3702.51.00.00	exceeding 610 mm	-	Free	10.2%	30%	Free
702.52.00.00	a length not exceeding 14 m	-	Free	10.2%	30%	Free
702.53.00.00	a length exceeding 14 m	-	Free	10.2%	30%	Free
702.54.00.00	exceeding 30 m, for slides	-	Free	10.2%	30%	Free
702.55.00.00	exceeding 30 m, other than for slidesOf a width exceeding 16 mm but not exceeding 35 mm and of a length	-	Free	10.2%	30%	Free
	exceeding 30 m	-	Free	10.2%	30%	Free

(In accordance with the Harmonized System)

PAGE 37-4

Code	Description of Goods	Unit of		Tar	iffs	
or Number	bescription of soods	Meas.	BP	MFN	Gen	GP
3702.56	Of a width exceeding 35 mm					Action a property of
3702.56.10.00	Hypersensitive or supersensitive panchromatic and infra-red, for aerial					
	photography	-	Free	6.8%	15%	Free
3702.56.90.00	Other	-	Free	10.2%	30%	Free
	-Other film, for black and white photography (monochrome)					
3702.91.00.00	Of a width not exceeding 16 mm and of a length not exceeding 14 m	_	Free	10.2%	30%	Free
3702.92.00.00	Of a width not exceeding 16 mm and of	_	Free	10.2%	30%	Free
3702.93.00.00	a length exceeding 14 m		rree	10.2%	30,0	1166
	exceeding 35 mm and of a length not exceeding 30 m	-	Free	10.2%	30%	Free
3702.94.00.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length					
	exceeding 30 m	-	Free	10.2%	30%	Free
3702.95 3702.95.10.00	Of a width exceeding 35 mm Hypersensitive or supersensitive					
	panchromatic and infra-red, for aerial photography	-	Free	6.8%	15%	Free
3702.95.90.00	Other		Free	10.2%	30%	Free
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.					
3703.10.00.00	-In rolls of a width exceeding 610 mm	-	Free	10.2%	30%	Free
3703.20.00.00	-Other, for colour photography			10.00	704	Free
	(polychrome)	-	Free	10.2%	30%	
3703.90.00.00	-Other	-	Free	10.2%	30%	Free
37.04						
3704.00.00.00	Photographic plates, film, paper, paperboard and textiles, exposed but					
	not developed	-	9.2%	9.2%	25%	Free
37.05	Photographic plates and film, exposed and developed, other than cinematograph					
	film.					
3705.10.00.00	-For offset reproduction	-	9.2%	9.2%	25%	Free
3705.20.00.00	-Microfilms	-	Free	9.2%	25%	Free
3705.90	-Other plates and film					
3705.90.10.00	News features and recordings of current events; films for deposit as					
	archives and not for exhibition for commercial purpose	_	Free	Free	Free	Free
3705.90.90.00	Other	-	Free	9.2%	25%	Free

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Tariffs					
Number	Description of Googs	of Meas.	BP	MFN	Gen	GP		
37.06	Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.							
3706.10	-Of a width of 35 mm or moreFilmed television commercials							
3706.10.11.00	Imported for reference purposes only, under such conditions as the Minister may							
3706.10.19.00 3706.10.20.00	prescribeOtherNews features and recordings of current events; films for deposit as archives and not for exhibition for	metre metre	Free 11.3%	Free 11.3%	Free 30%	Free 7.5%	*	
3706.10.90.00	actives and not restrict for commercial purpose	metre metre	Free 2.95¢/ linear metre	Free 2.95¢/ linear metre	Free 9.84¢/ linear metre	Free 1.97¢/ linear metre	*	
3706.90	-Of a width of less than 35 mm				1110110		*	
3706.90.11.00	Filmed television commercialsImported for reference purposes only, under such conditions as the Minister may							
3706.90.19.00 3706.90.20.00	prescribeOtherNews features and recordings of current events; films for deposit as	metre metre	Free 11.3%	Free 11.3%	Free 30%	Free 7.5%	*	
3706,90,90,00	archives and not for exhibition for commercial purpose	metre metre		Free 2.95¢/ linear metre, not to exceed	Free 9.84£/ linear metre, not to exceed	Free Free	*	
				11.0%	30%		-	
57. 07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.							
3707.10.00.00	-Sensitised emulsions	-	10%	12.5%	25%	8%		
5707.90.00.00	-Other	-	10%	12.5%	25%	8%		



APPENDIX



Chapter 37

PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS

Notes.

- 1. This Chapter does not cover waste or scrap materials.
- 2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.



Converted to the Harmonized System

PAGE 37- 3

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
37.01		Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs					
3701.10.00	00	-For X-ray	-	Free	Free	Free	Free
3701.20.00	00	-Instant print film	-	Free	10.2%	30%	Free
3701.30 3701.30.10	00	-Other plates and film, with any side exceeding 255mm	_	9 2%	9.2%	25%	C0/
3701.30.20		Film	-	Free	10.2%	30%	6% Free
3701.91.00 3701.99.00		-Other: For colour photography (polychrome) Other	-	10%	10% 10%	30% 30%	6.5% 6.5%
37.02		Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.					
702.10.00	00	-For X-ray	-	Free	Free	Free	Free
702.20.00	00	-Instant print film	-	Free	10.2%	30%	Free
3702.31.00 3702.32.00 3702.39.00	00	-Other film, without sprocket holes, of a width not exceeding 105mm: For colour photography (polychrome) Other, with silver halide emulsion	-	Free Free Free	10.2% 10.2% 10.2%	30% 30% 30%	Free Free Free
702.41.00	00	-Other film, without sprocket holes, of a width exceeding 105mm: Of a width exceeding 610mm and of a length exceeding 200m, for colour					
702.42.00	00	photography (polychrome)Of a width exceeding 610mm and of a length exceeding 200m, other than for	-	Free	10.2%	30%	Free
702.43.00	00	colour photographyOf a width exceeding 610mm and of a	-	Free	10.2%	30%	Free
702.44.00	00	length not exceeding 200m	-	Free	10.2%	30%	Free
		exceeding 610mm	-	Free	10.2%	30%	Free
702 51 00	00	-Other film, for colour photography (polychrome):Of a width not exceeding 16mm and of					
	- 1		metre	Free	10.2%	30%	Free
	- 1		metre	Free	10.2%	30%	Free
		exceeding 35mm and of a length not exceeding 30m, for slides	-	Free	10.2%	30%	Free
702.55.00	00	exceeding 35mm and of a length not exceeding 30m, other than for slides -Of a width exceeding 16mm but not exceeding 35mm and of a length	-	Free	10.2%	30%	Free
702.56.00	00	exceeding 30m	metre	Free Free	10.2% 10.2%	30% 20%	Free Free
		-Other:					

PAGE 37- 4

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3702.91.00		Of a width not exceeding 16mm and of a length not exceeding 14mOf a width not exceeding 16mm and of	-	Free	10.2%	30%	Free
		a length exceeding 14m	-	Free	10.2%	30%	Free
3702.94.00	00	exceeding 30m	-	Free	10.2%	30%	Free
3702.95.00	00	exceeding 30m	-	Free Free	10.2% 10.2%	30% 30%	Free Free
37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.					
3703.10.00	00	-In rolls of a width exceeding 610mm	-	Free	10.2%	30%	Free
3703.20.00	00	-Other, for colour photography (polychrome)	_	Free	10.2%	30%	Free
3703.90.00	00	-Other	-	Free	10.2%	30%	Free
37.04							
3704.00.00	00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	-	9.2%	9.2%	25%	Free
37.05		Photographic plates and film, exposed and developed, other than cinematograph film.					
3705.10.00	00	-For offset reproduction	-	9.2%	9.2%	25%	Free
3705.20.00	00	-Microfilms	-	Free	9.2%	25%	Free
3705.90 3705.90.10	00	-OtherNews features and recordings of current events; film for deposit as archives and for exhibition without					
3705.90.90	00	commercial purpose	-	Free Free	Free 9.2%	Free 25%	Free Free
37.06		Cinematograph film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.					
3706.10		-Of a width of 35mm or more Filmed television commercials:					
3706.10.11	00	When imported for reference purposes only, under such conditions as the Minister may					
3706.10.19 3706.10.20		prescribeOtherNews features and recordings of current events; film for deposit as archives and for exhibition without	metre metre	Free 11.3%	Free 11.3%	Free 30%	Free 7.5%
3706.10.90	00	commercial purpose	metre metre	Free 2.95¢ Per linear metre	Free 2.95¢ Per linear metre	Free 9.84¢ Per linear metre	Free 1.97¢ Per linear metre
3706.90		-Other					

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 37- 5

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3706.90.11 3706.90.19 3706.90.20	00	purposes only, under such conditions as the Minister may prescribeOther			Free 11.3%	Free 30%	Free 7.5%
3706.90.90	00	commercial purpose		Free Free	Free 2.95¢ Per linear metre, not to exceed 11.3%	Free 9.84¢ Per linear metre, not to exceed 11.3%	Free Free
37.07		Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.					
3707.10.00	00	-Sensitised emulsions		10%	12.5%	25%	8%
3707.90.00	00	-Other	-	10%	12.5%	25%	8%



CHAPTER 38

Miscellaneous Chemical Products

A. Introduction

Proposed Chapter 38 incorporates, in whole or in part, 91 items of the Customs Tariff as listed below:

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*23232-1 Foundry core binders, n.o.p. ... milled and sifted
 26200-1 Chemical compounds for removing water and salts from ... oils
 26310-1 Diethyl ketone, methyl normal propyl ketone ... furfural ...
*26915-1 Reclaiming agents or plasticizers of petroleum origin ...
*27000-1 Oil for use in the concentration of ores
*27005-1 Sulpho-thio-phosphoric...compounds for use...concentrating ores...
*28115-1 Refractory or heat insulating materials ...
*31450-1 Artificial graphite shapes ... manufacture of graphite electrodes ...
 34705-1 Materials ... (in manufacturing compounds of tungsten carbide)
 41220-1 Articles and materials ... construction ... part of ... 41201-1 ...
 43877-1 Materials ... in the manufacture of (motor vehicles) ...
         Transistors ... materials for use in the manufacture ...:
 44544-1 Other than the following (See 44544-2)
 47900-1 Materials and articles for use exclusively ...
 49205-1 Drilling mud and additives ... for oil, natural gas ...
 49220-1 Materials for use ... manufacture of goods (petroleum industry)
*58400-1 Bone pitch, crude only
 71100-1 All goods not enumerated in this schedule ...
*71120-1 Chemically modified natural polymers derived from soya beans ...
 84900-1 Goods ... cost of manufacture of fertilizers ...
         Materials ... for use in producing ... products of heading 93811 ...:
 85001-1 Other than the following (See 85002-1)
 85100-1 Materials for use in the manufacture of synthetic rubber
*85200-1 Askarels ... for use in the manufacture of electrical apparatus
*85800-1 Zeolites ... in the manufacture of cracking catalysts ...
86000-1 Materials ... for use only as catalysts in the refining of petroleum
86200-1 Fluorodizing agents ... in producing ... soil resistant finishes ...
86300-1 Methyl laurate ... methyl esters of fatty acids ...
86400-1 Alkyl thiols ... alkyl amines; antimony oxide; ferrous sulphate ...
86600-1 Epoxy resins ... curing agents for epoxy resins ...
86900-1 Liquid radiation cure coatings polyurethane or urethane based ...
*87270-1 Mixtures of ... Hexanols; Heptanols; Octanols ...
89905-1 Chemical and biological preparations ... use in medical diagnosis ...
         Other inorganic acids and oxygen compounds of non-metals ...:
92813-1 Other than the following (See 92813-2 to 92813-7)
*93802-1 Animal black ... including spent animal black
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^{*} Indicates that goods under the present tariff items are classified only to this Chapter.

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Activated carbon ... diatomite ... clay ... bauxite ...:
*93803-1
         Other than the following
*93803-2 Activated clay
*93803-3 Activated perlite
*93803-4 Expanded perlite, ground for use in filtering
*93804-1 Ammoniacal gas liquors and spent oxide ...
*93805-1 Tall oil
*93806-1 Concentrated sulphite lye
*93807-1 Spirits of turpentine ... crude dipentene ... pine oil ...
*93808-1 Rosin and resin acids ... rosin spirit and rosin oils
*93809-1 Wood tar; wood tar oils ... wood creosote; wood naphtha; acetone oil
         Vegetable pitch ... brewers' pitch ... foundry core binders ...:
*93810-1 Other than the following
*93810-2
         Foundry core binders
         Chemicals for use ... as disinfectants, insecticides ...:
93811-1 Other than the following
*93811-2 When in packages not exceeding 3 pounds each gross weight
         Prepared glazings, prepared dressings and prepared mordants ...:
*93812-1 Other than the following
*93812-2
         Preparations ... having the quality of starch
*93812-3
         Prepared mordants
*93812-4
          Rosin sizing
*93813-1 Pickling preparations for metal surfaces; fluxes ... pastes ...
         Anti-knock preparations, oxidation inhibitors, gum inhibitors ...:
*93814-1
         Other than the following
*93814-2 Anti-knock preparations, n.o.p.
*93814-3
         Anti-knock preparations of tetraethyl lead ...
*93815-1 Prepared rubber accelerators
*93816-1 Prepared culture media for development of micro-organisms
*93817-1 Preparations and charges for fire-extinguishers ...
*93818-1 Composite solvents and thinners for varnishes and similar products
         Chemical products ... of the chemical or allied industries ...:
93819-1
         Other than the following
*93819-2
         Alkyl aryl hydrocarbons, unsulphonated reaction blends
*93819-3
          Anti-freezing compounds
          Blends of tall oil and tall oil pitch ...
*93819-4
*93819-5
         Catalyst preparations for cracking petroleum ...
*93819-6
          Coal tar dye intermediates in solvents
*93819-7
         Fusel oil
*93819-8
          Hydrolized animal matter for use as retarder
*93819-9
          Mixtures of ethylene glycol and other glycols ...
*93819-10 Skimmings ... from residual lyes ...
*93819-11 Tin-based stabilizers for synthetic resins
*93819-12 Alpha olefins ... alkyl aryl hydrocarbons ...
93819-14 Materials ... otherwise ... classified under ... 93819-1 ...
*93819-15 Dimerized fatty acids ...
*93819-16 Magnesium impregnated coke ...
*93819-17 Spinel grains ... manufacture of magnesite fire brick ...
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^{*} Indicates that goods under the present tariff items are classified only to this Chapter.

- *93819-18 Materials ... manufacture of hydrotreating catalysts
- *93819-19 Trans esterification reaction products of ethylene glycol ...
- *93819-20 Alkyl-aryl phosphate plasticizers ...
- *93819-21 Mixtures of esters ... manufacture of polyacrylic type polymers ...
- *93819-22 Crude aqueous citric acid solution ...
- 93819-23 Materials ... manufacture of fire retardant cotton felt
- *93819-24 Materials, containing ... zinc ammonium chloride ...
- 93819-26 Preparations ... for use in the manufacture of chewing gums
- *93819-27 Mixtures of di-esters ... manufacture of polyamide epichlorohydrins
- *93819-28 Aqueous solutions of sodium borohydride ...
- *93819-30 Fluorospar briquettes for use as a fluxing agent ...
- *93819-31 Materials ... of magnesium oxide ...
- *93819-32 Mixtures of refractory materials and calcined gypsum ...
- *93819-33 Nickel plating solutions for use in plating axles ...
- *93819-34 Mixtures containing ... brominated diphenyl oxides ...
- 93905-1 Natural resins ... chemical derivatives of natural rubber ...

B. The Board's Analysis and Recommendations

The Board received eleven submissions which mentioned a general interest in Chapter 38 and five of these also made specific recommendations for changes. The five specific submissions were received from Domtar Chemicals Group of Domtar Inc./Organic Chemicals Division, The Refractories Association of Canada, Uniroyal Chemicals Division of Uniroyal, Bayer (Canada) Inc. and Union Carbide Canada Limited.

Domtar was concerned about the possibility for misclassification of water insoluble surface-active agents which could be resolved by a further breakout under heading 38.23. The Board, based on technical considerations, has concluded that a further breakout is not necessary but recognizes the possibility of Domtar's concerns and for greater certainty of classification recommends the addition of the following Canadian Legal Note 1.

Canadian Legal Note 1

Heading No. 38.23 includes water insoluble surfaceactive products and preparations provided they are not included in a more specific heading of the Nomenclature (for example, heading No. 39.07)

The Refractories Association of Canada (TRAC) requested two changes in the proposed HS Schedule. First, the Association requested the creation of five new statistical classes under heading 38.16. The Board's analysis of the allocation of the goods entering under tariff items 28220-1 and 93819-1 supports this request and, therefore, the Board recommends the following breakout under heading 38.16. The Board also found that the goods entering under tariff item 28220-1 should have been allocated to item 3823.50.00.00 with a rate of duty of Free instead of the proposed rate of 12.5%.

^{*} Indicates that goods under the present tariff items are classified only to this Chapter.

		MFN Rate
3816.00.00.	Refractory cements, mortars, concretes and similar compositions, other than products of	
	heading No. 38.01	9.1%
	Castables kg	
	Plastics or ramming mixes kg	
30	Gunning mixes kg	
40	Mortars, cements and trowelling mixes kg	
90	Other compositions kg	

TRAC also proposed that tariff item 28115-1 be deleted from the Supplementary Annex since the item's nomenclature is virtually the same as that of HS heading 38.16. The Board concurs and recommends that tariff item 28115-1 be deleted from the Supplementary Annex. In addition, the Board found that the rate of duty for tariff item 28115-1 is currently 9.1 p.c. and that this should be the rate for heading 38.16 since tariff item 28115-1 has replaced tariff item 93819-1.

Uniroyal Chemical's submission argued that four pure chemical fungicides should be classified under Chapter 38 rather than Chapter 29. The Board finds, however, that for goods to be classified under Chapter 38 such fungicides must be in a form normally sold at retail, usually as a preparation. Such preparations generally result from a pure fungicide being diluted from a wholesale strength to a retail strength with the result that retail preparations are generally lower in strength than their wholesale forms. It is possible, however, for pure chemicals to be clearly packaged for retail sale, in which case they would be classified under Chapter 38. Chemicals, such as these fungicides, are sold only in the wholesale form, and must be classified under Chapter 29. The Board concludes, therefore, that undiluted fungicides are not preparations and that they are properly classified under Chapter 29.

Union Carbide requested a statistical breakout under heading 38.01 in order to provide greater certainty of classification as well as more accurate statistical information. The Board found the breakout proposed by Union Carbide to be a possibly awkward construction in the HS and in its place recommends the following statistical breakout.

		MFN Rate
3801.90.00	-Other preparations based on graphite or other carbon	12.5%
	Blocks and platesOther semi-manufactures	

Bayer (Canada) Inc. requested that the goods which currently enter under tariff item 93819-5 be broken out so as to retain their current MFN Free rate of duty. The Board found that there had been no imports of these goods during the base period 1980-82 and that the goods had been allocated to

subheading 3815.12 with a proposed MFN rate of 12.5%. However, even if there were to be imports of these goods under the HS they will continue to enter at a rate of Free since tariff item 93819-5 is provided for in the Supplementary Annex. The Board, therefore, makes no further recommendations regarding tariff item 93819-5.

The Board's analysis of Chapter 38 revealed three instances where the criteria for rate of duty restoration were met. The first concerns goods which enter under tariff item 26915-1 (Plasticisers for rubber of petroleum origin - Free) and have been allocated to subheading 3812.20 at a rate of 12.5% MFN. The Board recommends that this issue be resolved by raising the statistical breakout to the tariff level in the following manner.

		MFN Rate
3812.20	-Compound plasticisers for rubber or plastics	
3812.20.10.00	For rubber, of petroleum origin kg	Free
3812.20.20.00	Other for rubber kg	12.5%
3812.20.30.00	For plastics kg	12.5%

A similar problem was identified for goods which currently enter under tariff item 93810-2 (Prepared binders for foundry cores and moulds based on natural resinous products - 10 p.c. MFN) and which have been assigned to item 3823.10.00.10 at 12.5%. The Board recommends that the statistical breakouts be raised to the tariff level in the following manner.

		MFN Rate
3823.10	-Prepared binders for foundry moulds or cores	
	Based on natural resinous products kg	10%
3823.10.90.00	Other kg	12.5%

Finally, the Board found that the goods which enter under tariff item 93819-9 (ethylene glycol - 10 p.c. MFN) have been allocated to heading 38.20 where tariff item 93819-3 with a rate of 12.5 p.c. predominates. Since these products are not within the scope of heading 38.20, the Board recommends that it be allocated to subheading 3823.90 in the following manner.

		MFN Rate
3823.90.30.00	glycols in which ethylene glycol pre- dominates, for use in the manufacture of	
	anti-freezing preparations kg	10%

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note l(a)(2), line 2, add "disinfectants" after "regulators,".

In the French text of Legal Note l(a)(4) replace "ci-apres" by "ci-après".

In the English text of Legal Note 1(b), line 2, remove the comma after "generally".

$\underline{\text{TABLE 38.1}}$ The Board's Nomenclature Recommendations

Reasons

HS Code	Description of Goods	for Changes
3802.90	-Activated natural mineral products; animal black, including spent animal black Matières minérales naturelles activées; noirs d'origine animale, y compris le noir animal épuisé	3
3802.90.90.10	Noirs d'origine animal, y compris le noir animal épuisé	2
3802.90.90.11	New classBone black	5
3802.90.90.19	New classOther	5
3802.90.90.90	Autres matières minérales naturelles activées	2
3806.90.00	-Resin acids; other derivatives of rosin or resin acids; rosin spirit and rosin oils; run gums	3
3806.90.00.10	Delete 3806.90.00.10 and 3806.90.00.20 and replace with the following four entries	5

		Reasons for
HS Code	Description of Goods	Changes
3806.90.00.10	Resin acids	
3806.90.00.20	Rosin oils	
3806.90.00.30	Derivatives of rosin or of resin acids . Dérivés de colophanes ou d'acides résiniques	
3806.90.00.40	Rosin spirits; run gums Essence de colophane; gommes fondues	3
3807.00.10.00	Solvents and thinners, based on wood tar oil	2
3808.10.10.00	In packages of a gross weight not exceeding 1.36 kg	4
3808.10.90	Renumber 3808.10.20. In bulk or in packages of a gross weight exceeding 1.36 kg	3
3808.10.90.10	Delete from 3808.10.90.10 to 3808.10.90.90 and replace with the following 12 entries	5
3808.10.20.10	Based on organo-chlorine compounds A base de composés organo-chlores	
3808.10.20.11	Chlorinated hydrocarbons	
3808.10.20.19	Other	
3808.10.20.20	Based on organo-phosphorus compounds A base de composés organo-phosphores	
3808.10.20.21	Phosphorothioates	
3808.10.20.22	Phosphorodithioates	

HS Code	Description of Goods	Reasons for Changes
		0.1411801
3808.10.20.29	Other	
3808.10.20.30	Based on carbamate compounds	
3808.10.20.40	Based on formamidine compounds	
3808.10.20.50	Based on botanical compounds	
3808.10.20.60	Based on microbial compounds	
3808.10.20.90	Other insecticides	
3808.20.10.00	In packages of a gross weight not exceeding 1.36 kg	4
3808.20.90	Renumber 3808.20.20. In bulk or in packages of a gross weight exceeding 1.36 kg	3
3808.20.90.10	Delete from 3808.20.90.10 to 3808.20.90.90 and replace with the following seven entries	5
3808.20.20.10	Based on copper	
3808.20.20.20	Based on mercury	
3808.20.20.30	Based on dithiocarbamates	
3808.20.20.40	Based on dicarboximides	
3808.20.20.50	Based on benzimidazoles	
3808.20.20.60	Based on organotins	

		Reasons for
HS Code	Description of Goods	Changes
3808.20.20.90	Other fungicides	
3808.30.10.00	In packages of a gross weight not exceeding 1.36 kg	4
3808.30.90	Renumber 3808.30.20. In bulk or in packages of a gross weight exceeding 1.36 kg	3
3808.30.90.10	Delete from 3808.30.90.10 to 3808.30.90.99 and replace with the following 25 entries	5
3808.30.20.10	Based on carbamates or thiocarbamates A base de carbamates ou thiocarbamates	
3808.30.20.11	Carbamates	
3808.30.20.12	Thiocarbamates	
3808.30.20.20	Based on 2,4-dichlorophenoxyacetic acid (2,4-D) or 2,4,5-trichlorophenoxyacetic acid (2,4,5-T) o their derivatives, in- cluding mixtures thereof	
3808.30.20.21	Amine salts of 2,4-D	
3808.30.20.22	2,4-D and its esters; other salts of 2,4-D	
3808.30.20.23	2,4,5-T, its esters and salts 2,4,5-T, ses esters et ses sels	
3808.30.20.24	Mixtures of 2,4-D and 2,4,5-T	

HS Code	Description of Goods	f <u>C</u>
3808.30.20.29	Other	
3808.30.20.30	Based on triazines or picolinic acid A base de triazines ou d'acide picolinique	
3808.30.20.31	Triazines	
3808.30.20.32	Picolinic acid	
3808.30.20.40	Based on substituted amines, nitriles or ureas	
3808.30.20.41	Amines	
3808.30.20.42	Nitriles	
3808.30.20.43	Ureas	
3808.30.20.50	Based on borates, chlorates or mixtures thereof	
3808.30.20.51	Borates	
3808.30.20.52	Chlorates	
3808.30.20.53	Mixtures of borates and chlorates Mélanges de borates et de chlorates	
3808.30.20.60	Based on other aliphatic or aryl ali- phatic acids or their esters and salts . A base d'autres acides aliphatiques ou aryl aliphatiques ou leurs esters et leurs sels	
3808.30.20.61	Acetic acid or acetate	

HS Code	Description of Goods	Reasons for Changes
3808.30.20.69	Other	
3808.30.20.70	Based on arsenic	
3808.30.20.90	Other herbicides, anti-sprouting products and plant growth regulators	
3808.40.10.00	In packages of a gross weight not exceeding 1.36 kg	4
3808.40.90	Renumber 3808.40.20In bulk or in packages of a gross weight exceeding 1.36 kg	3
3808.40.20.11	New classContaining calcium hypochlorite Contenant de l'hypochlorite de calcium	5
3808.40.20.12	New classContaining 1,3,5-trichloros-triazine- 2,4,6-trione	5
3808.40.20.19	New classOther	5
3808.40.90.90	Renumber 3808.40.20.90Other disinfectants	3
3808.90	-Other pesticides	3
3808.90.10.00	In packages of a gross weight not exceeding 1.36 kg	4

HS Code	Description of Goods	Reasons for Changes
3808.90.90	Renumber 3808.90.20In bulk or in packages of a gross weight exceeding 1.36 kg	4
3808.90.90.10	Renumber 3808.90.20.10Antirongeurs	2
3808.90.20.11	New classContaining coumarin derivatives Contenant des dérivés de la coumarine	5
3808.90.20.12	New classContaining botanical compounds Contenant des matières botaniques	5
3808.90.20.19	New classOther	5
3808.90.90.20	Renumber 3808.90.20.20	2
3808.90.90.21	Renumber 3808.90.20.21	2
3808.90.90.29	Renumber 3808.90.20.29	2
3808.90.90.30	Renumber 3808.90.20.30	2
3808.90.90.90	Renumber 3808.90.20.90	2
3809.10.00.10	Des types utilisés dans l'industrie textile	2
3809.90	-With a basis of other substances A base d'autres matières	3
3809.91.10.00	Mordants; préparations contenant des composés fluorés des types utilisés dans la production d'apprêts résistants à l'eau, à l'huile ou à la souillure pour les textiles	2
3809.91.20.00	Sizing agents based on rosin	2
3809.91.90	Other products and preparations of a kind used in the textile industry	3

HS Code	Description of Goods	Reasons for Changes
3809.91.90.10	Adoucissants	2
3809.91.90.20	Produits de traitement infroissable et irrétrécissable	2
3809.91.90.30	Flame-retardant preparations Produits pour traitement ignifuge	2
3809.91.90.40	Dye carriers	2
3809.91.90.50	Waterproofing agents and water-repellent agents	2
3809.91.90.70	New classDirt repellents and oil repellents Produits pour le traitement antisalissure et produits pour l'imperméabilisation à l'huile	5
3809.92.10.00	Sizing agents based on rosin Produits d'encollage à base de colophane	2
3809.92.90	Other products and preparations of a kind used in the paper industry Autres produits et préparations des types utilisés dans l'industrie du papier	3
3809.92.90.20	New classAntifoaming products and preparations Produits et préparations antimoussantes	5
3809.99.00.10	Delete this class	5
3809.99.00.90	Delete this class	5
3809.99.00.91	Delete this class	5
3809.99.00.99	Delete this class	5
3810.90.00.10	Fluxes and other auxiliary preparations for soldering, brazing or welding Flux à souder ou à braser et autres préparations auxiliaires pour le soudage ou le brasage des métaux	5

HS Code	Description of Goods	Reasons
		Changes
3810.90.00.90	Renumber 3810.90.00.20Preparations of a kind used as cores or coatings for welding electrodes or rods. Préparations des types utilisés pour l'enrobage ou le fourrage des électrodes ou des baguettes de soudage	3
3811.90.00	-Other prepared additives for mineral oils or for other liquids used for the same purpose	
	as mineral oils	3
3811.90.00.10	Additives for gasoline	2
3811.90.00.12	Gum inhibitors	5
3811.90.00.90	Other additives	3
3812.30.90	Other compound stabilisers	3
3815.19	Other supported catalysts	3
3815.19.00.10	Delete this class	5
3815.19.00.11	Delete this class	5
3815.19.00.12	Delete this class	5
3815.19.00.19	Delete this class	5
3815.19.00.90	Delete this class	5
3815.19.00.91	Renumber 3815.19.00.10	5
3815.19.00.92	Renumber 3815.19.00.20	5
3815.19.00.93	Renumber 3815.19.00.30	5
3815.19.00.94	Renumber 3815.19.00.40	5
3815.19.00.99	Renumber 3815.19.00.90	5

VO 0-1-	Description of God-	Reasons for
HS Code	Description of Goods	Changes
3815.90.00.00	-Other reaction initiators, reaction acceler- ators and catalytic preparations Autres initiateurs de réaction, accélérateurs de réaction et préparations catalytiques	3
3816.00.00.10	Castables	5
3816.00.00.20	Plastic or ramming mixes	5
3816.00.00.30	Gunning mixes	5
3816.00.00.40	New classMortars, cements and trowelling mixes Mortiers, ciments et matières pour truèle	5
3816.00.00.90	Other	5
3817.10	-Mixed alkylbenzenes	2
3817.10.10.00	Delete this class	2
3817.10.90.00	Delete this class	2
3817.20	Add the rates of duty	2
3817.20.10.00	Delete this class	2
3817.20.90.00	Delete this class	2
	Heading 38.17 covers only unsulphonated mixed alkylbenzenes and alkylnaphthalenes (synonymous with reaction blends). The sulphonated product belongs in heading 34.02, either in 3402.11.00.20 if it meets the criteria of Note 3 to Chapter 34 or in 3402.20 or 90 depending on whether or not it is put up for retail sale. This transfer does not affect the duty rates (see the rates in 34.02).	
3818.00.00.90	Renumber 3818.00.00.20Compounds	3

HS Code	Description of Goods	Reasons for Changes
3819.00.00.20	Hydraulic transmission fluids, for auto- mobiles	4
3820.00.00.90	Renumber 3820.00.00.20Prepared de-icing fluids	3
3821.00.00.10	Delete this class	5
3821.00.00.20	Delete this class	5
3821.00.00.90	Delete this class	5
3822.00.00.10	Réactifs composés de diagnostic	2
3822.00.00.90	Renumber 3822.00.00.20Composite laboratory reagents	3
3823.90	-Other chemical or residual products and preparations of the chemical or allied industries	3
3823.90.10.00	Reclaiming agents of petroleum origin for the reclaiming of rubber; crude bone pitch; blends of tall oil and tall oil pitch, without other admixture; coal tar dye intermediates in solvents; fusel oil . Agents régénérateurs d'origine pétrolière pour la régénération du caoutchouc; poix animale brute; mélange de tall oil et de poix de tall oil, adjonction d'aucune autre substance; substances tinctoriales intermédiaires dérivées du goudron dans des solvants; huile de fusel	2
	The reference to alkyl aryl hydrocarbons was deleted as, in practice, all those in trade would be covered by 38.17 if unsulphonated and 34.02 if sulphonated. The mention of theoretical products in 38.17 would only confuse.	
3823.90.90	Delete this class	4

		Reasons
HS Code	Description of Goods	Changes
3823.90.91.00	Renumber 3823.90.20.00 Delete the comma after "metals (métaux)"	2
3823.90.99	Renumber 3823.90.90.	2
3823.90.99.10	Delete from 3823.90.99.10 to 3823.90.99.90 and replace with the following 35 entries	5
3823.90.90.10	Preparations of a kind used in the manu- facture of paints	
3823.90.90.11	Paint preservatives	
3823.90.90.12	Paint gelling or anti-gelling agents Agents gélifiants ou antigélifiants	
3823.90.90.13	Extenders and fillers	
3823.90.90.19	Other	
3823.90.90.20	Compounding agents for rubber or plastics Agents incorporés au caoutchouc ou aux matières plastiques	
3823.90.90.21	Hardeners	
3823.90.90.22	Fire retardants	
3823.90.90.29	Other	
3823.90.90.30	Preparations used for automotive main- tenance	
3823.90.90.31	Radiator additives	

HS Code	Description of Goods
3823.90.90.32	Starter fluids
3823.90.90.39	Other
3823.90.90.40	Water treatment preparations Préparations pour le traitement de l'eau
3823.90.90.41	Anti-scaling compounds
3823.90.90.42	Flocculating agents
3823.90.90.49	Other
3823.90.90.50	Metalworking preparations
3823.90.90.51	Electroplating solutions
3823.90.90.59	Other
3823.90.90.60	Preparations of a kind used as desul- phurizers in steel making
3823.90.90.61	Preparations of calcium carbide (other than those of No. 3823.30.00.00) Préparations de carbures de calcium mélangés (autres que ceux du nº 3823.30.00.00)
3823.90.90.62	Granular metallic magnesium coated with inorganic salts
3823.90.90.63	Granular metallic magnesium coated with inorganic salts, mixed with lime Magnésium métallique granuleux enrobé de sels inorganiques, mélangés à la chaux

Reasons for Changes

HS Code	Description of Goods
3823.90.90.69	Other
3823.90.90.70	Drilling mud additives
3823.90.90.90	Other
3823.90.90.91	Fatty acids, dimerised, trimerised, esterified or epoxidised Alcools gras, dimérisés, trimérisés, estérifiés ou époxydés
3823.90.90.92	Corrosion inhibitors
3823909093	Molecular sieves
3823.90.90.94	Heat transfer fluids
3823.90.90.95	Lithographic preparations
3823.90.90.96	Collecting agents for ores, metals or other minerals
3823.90.90.97	Odoriferous preparations of a kind used as leak detectors
3823.90.90.99	Other



Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

Legal Notes.

- I. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading No. 38,08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);
 - (4) Products specified in Note 2 (a) or 2 (c) below.
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06).
 - (c) Medicaments (heading No. 30.03 or 30.04).
- Heading No. 38.23 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).

Canadian Legal Note.

 Heading No. 38.23 includes water insoluble surface-active products and preparations provided they are not included in a more specific heading of the Nomenclature (for example, heading No. 39.07).



(In accordance with the Harmonized System)

PAGE 38~3

Description of Goods	Unit Tariffs					
Description of Goods	Meas.	BP	MFN	Gen	GP	
Artificial graphite; colloidal or semi- colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi- manufactures.						
-Artificial graphite	-	10%	12.5%	25%	8%	
-Colloidal or semi-colloidal graphite	-	10%	12.5%	25%	8%	
-Carbonaceous pastes for electrodes and similar pastes for furnace linings	-	10%	12.5%	25%	8%	
-Other preparations based on graphite or other carbon	-	10%	12.5%	25%	8%	
Activated carbon; activated natural mineral products; animal black, including spent animal black.						
-Activated carbon	kg	Free	Free	Free	Free	
-Activated natural mineral products; animal black, including spent animal black	kg	10%	12.5%	25%	8%	
perlite ground for use in filtering	kg	10% Free	10% Free	25% 25%	6.5 % Free	
Bone black	kg kg kg	er entrette de des entrettes de des entrettes de des entrettes de des entrettes de la constante de la constant				
Tall oil, whether or not refined	kg	Free	Free	Free	Free	
Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including light sulphonates, but excluding tail oil of heading No. 38.03		10%	12.5%	25%	8%	
Powdered lignin sulphonates	kg kg kg kg					
	colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures. -Artificial graphite	Artificial graphite; colioidal or semi- colioidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi- manufactures. -Artificial graphite	Artificial graphite; colioidal or semi- colioidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi- manufactures. -Artificial graphite	Artificial graphite; colloidal or semi- colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi- manufactures. -Artificial graphite	Artificial graphite; colloidal or semicolloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimanufactures. -Artificial graphite 10\$ 12.5\$ 25\$ - Colloidal or semi-colloidal graphite - 10\$ 12.5\$ 25\$ - Colloidal or semi-colloidal graphite - 10\$ 12.5\$ 25\$ - Corbonaceous pastes for electrodes and similar pastes for furnace linings - 10\$ 12.5\$ 25\$ - Cother preparations based on graphite or other carbon - 10\$ 12.5\$ 25\$ - Cother preparations based on graphite or other carbon - 10\$ 12.5\$ 25\$ - Cother preparations based on graphite or other carbon - 10\$ 12.5\$ 25\$ - Cother preparations based on graphite or other semi-manufactures - 10\$ 12.5\$ 25\$ - Cother preparations based on graphite or other semi-manufactures - 10\$ 12.5\$ 25\$ 10\$ 12.5\$ 25\$ 10\$ 12.5\$ 25\$ 10\$ 12.5\$ 25\$ 10\$ 12.5\$ 25\$ 10\$ 12.5\$ 25\$ 10\$ 12.5\$ 25\$ 10\$ 10\$ 12.5\$ 25\$ 10\$ 10\$ 12.5\$ 10\$ 10\$ 12.5\$ 10\$ 10\$ 10\$ 10\$ 10\$ 10\$ 10\$ 10\$ 10\$ 10	Artificial graphite; colioidal or semicolioidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semimundactures. -Artificial graphite 10\$ 12.5\$ 25\$ 8\$

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of	Tariffs			
Number	Description of soods	Meas.	BP BP	MFN	Gen	GP
58.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of conferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineoi as the main constituent.					
3805.10.00.00	-Gum, wood or sulphate terpentine oils	kg	Free	Free	Free	Free
3805.20.00.00	-Pine oil	kg	Free	Free	Free	Free
3805.90.00.00	-Other	kg	Free	Free	Free	Free
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run					
3806.10.00. 10 20 30	-Rosin	kg kg kg	Free	Free	Free	Free
3806.20.00.00	-Salts of rosin or of resin acids	kg	Free	Free	Free	Free
3806.30.00.00	-Ester gums	kg	8.5%	8.5%	20%	5.5%
3806.90.00. 10 20 30 40	-Resin acids; other derivatives of rosin or resin acids; rosin spirit and rosin oils; run gums	kg kg kg kg	Free	Free	Free	Free
38.07	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers pitch and similar preparations based on rosin, resin acids or on vegetable pitch.					
3807.00.10.00	Solvents and thinners, based on wood tar	ka	10%	12.5%	25%	8%
3807.00.90.00	oll	kg kg	Free	Free	Free	Free
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).					
3808.10 3808.10.10.00	-InsecticidesIn packages of a gross weight not exceeding 1.36 kg	_	Free	7.5%	25%	Free

(In accordance with the Harmonized System)

Code	Decembed to a final control	Unit					
Number	Description of Goods	of Meas.	BP	MEN	Gen	GP	
3808.10.20. 11 19 21 22 29 30 40 50 60 90	In bulk or In packages of a gross weight exceeding 1.36 kgBased on organo-chlorine compoundsChlorinated hydrocarbonsPhosphorothloatesPhosphorodithioatesBased on organo-phosphorus compoundsBased on carbamate compoundsBased on organo-group compoundsBased on botanical compoundsBased on microbial compounds	kk kkgggggg	Free	Free	Free	Free	
3808.20 3808.20.10.00 3808.20.20. 10 20 30 40 50 60 90	-FungicidesIn packages of a gross weight not exceeding 1.36 kg	kg	Free Free	7.5% Free	25\$ Free	Free	
3808.30 3808.30.10.00 3808.30.20. 11 12 21 22 23 24 29 31 32 41 42 43 51 52 53	-Herbicides, anti-sprouting products and plant-growth regulatorsIn packages of a gross weight not exceeding 1.36 kg	kg kg kg kg kg kg kg kg kg	Free	7.5% Free	25% Free	Free	

TABLE 38.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(in accordance with the Harmonized System)

Code	Description of Goods	Unit of	Tarlffs			
Number	bosa iprian or costs	Meas.	BP	MFN	Gen	GP
8808.30.20. cont.) 61 69 70 90	Based on other aliphatic or aryl ali- phatic acids or their esters and saltsOtherBased on arsenicOther herbicides, anti-sprouting products and plant growth regulators.	kg kg kg				
3808.40 3808.40.10.00 3808.40.20.	-DisinfectantsIn packages of a gross weight not exceeding 1.36 kg	- kg kg kg	Free	7.5% Free	25% Free	Free Free
3808,90 3808,90,10,00 3808,90,20.	-Other pesticidesIn packages of a gross weight not exceeding 1.36 kgIn bulk or in packages of a gross weight exceeding 1.36 kgContaining coumarin derivativesContaining botanical compoundsOtherFumigantsOtherOther	kg kg kg kg kg kg	Free Free	7.5\$ Free	25% Free	Free
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included. -With a basis of amylaceous substances		1.99¢ /kg	1.99¢ /kg	4.41¢ /kg	1.32£ /kg
10 90 3809.91	Of a kind used in the textile industry	kg kg				
3809.91.20.00 3809.91.90. 10 20 30		kg kg kg kg	Free 5%	Free 7.5%	25% 10% 25%	Free 5% 8%

(In accordance with the Harmonized System)

Code	Description of Goods	Unit	Unit Tar	iffs		
Number	Description of Goods	Meas.	8P	MEN	Gen	GP
3809.91.90.40 (cont.) 50	Dye carriers	kg kg kg				
70 90 3809.92 3809.92.10.00	Dirt repellents and oil repellents	kg kg kg	5%	7.5%	10%	5%
3809.92.90. 10 20	Other products and preparations of a kind used in the paper industry Antifoaming products and	kg	10%	12.5%	25%	8%
90 3809.99.00.00	preparations	kg kg kg	10%	12.5%	25%	8\$
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.					
3810.10.00. 10 90	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	kg kg	10%	12.5%	25%	8%
3810.90.00.	-Other	kg kg	10%	12.5%	25%	8%
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.					
3811.11.00.00 3811.19.00.00	-Anti-knock preparationsBased on lead compounds	kg kg	5% 5%	8.5% 10%	25% 25%	5% 5%
3811.21.00.00	-Additives for lubricating oilsContaining petroleum oils or oils obtained from bituminous mineralsOther	kg kg	10%	12.5%	25% 25%	8% 8%
3811.90.00.	-Other prepared additives for mineral oils or for other liquids used for the same purpose as mineral oils	kg	10%	12.5%	25%	8%
12 19 90	Other addlives	kg kg kg				

(In accordance with the Harmonized System)

PAGE 38-8

Code	December of Coods	Unit of	Tariffs				
Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.						
3812.10.00.00	-Prepared rubber accelerators	kg	10%	12.5%	25%	8%	
3812.20 3812.20.10.00 3812.20.20.00 3812.20.30.00	-Compound plasticisers for rubber or plasticsFor rubber, of petroleum originOther for rubber	kg kg kg	Free 10%	Free 12.5% 12.5%	Free 25% 25%	- 8% 8%	
3812.30 3812.30.10.00 3812.30.90. II I9	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	kg kg kg kg	Free 10%	Free 12.5%	25% 25%	Free 8%	
38.13 3813.00.00.00 38.14 38.14 3814.00.00.00	Preparations and charges for fire- extinguishers; charged fire-extinguishing grenades	kg kg	10%	12.5%	25 % 25 %	8%	
38 .15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.						
3815.11.00.00 3815.12.00.00 3815.19.00. 10 20 30	-Supported catalystsWith nickel or nickel compounds as the active substance	kg kg kg kg	10%	12.5%	25% 25% 25%	8% 8% 8%	
40 90	With silica and aluminum, or their compounds, as the active substances .	kg kg					
3815.90.00.00	-Other reaction initiators, reaction accelerators and catalytic preparations	kg	10%	12.5%	25%	8%	

(In accordance with the Harmonized System)

Code	D I. Alice of Orașie	Unit		Tar	iffs		
Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
38.16 5816.00.00.	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01		9.1%	9.1%	22.5%	6%	
10 20 30 40	Castables	kg kg kg kg					
58.17	Mixed alkylbenzenes and mixed alkylnapthalenes, other than those of heading No. 27.07 or 29.02.						
3817.10.00.00	-Mixed alkylbenzenes	kg	Free	Free	25%	Free	
3817.20.00.00	-Mixed alkylnapthalenes	kg	Free	Free	25%	Free	
38.18 3818.00.00.	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	kg kg	10%	12.5%	25%	8%	
38.19 3819.00.00.	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	1.	10%	12.5%	25%	8%	
20 90	Hydraulic transmission fluids, for automobiles	kg kg					
38.20 3820.00.00.	Anti-freezing preparations and prepared de-icing fluids		12.5%	12.5%	25%	8%	
10 20	Anti-freezing preparations						
38.21 3821.00.00.00	Prepared culture media for development of micro-organisms	kg	Free	Free	Free	Free	
38.22 3822.00.00.	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06		10%	12.5%	25%	8%	
10 20	Composite diagnostic reagents	kg kg					

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of	Tariffs					
Number		Meas.	BP	MFN	Gen	GP		
58.23	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.							
3823.10	-Prepared binders for foundry moulds or							
3823.10.10.00 3823.10.90.00	Based on natural resinous products	kg kg	10%	10%	25% 25%	6.5% 8%		
3823,20,00. 10 20 90	-Naphthenic acids, their water-insoluble salts and their esters	kg kg kg	10%	12.5%	25%	8\$		
3823.30.00.00	-Non-agglomerated metal carbides mixed together or with metallic binders	kg	10%	12.5%	25%	8%		
3823.40.00.00	-Prepared additives for cements, mortars or concretes	kg	10%	12.5%	25%	8%		
3823.50.00.00	-Non-refractory mortars and concretes	kg	Free	Free	22.5%	Free		
3823.60.00.00	-Sorbitol other than that of subheading No. 2905.44	kg	10%	12.5%	25%	8%		
3823.90 3823.90.10.00	-Other chemical or residual products and preparations of the chemical or allied industriesReclaiming agents of petroleum origin for the reclaiming of rubber; crude bone pitch; blends of tall oil and tall oil pitch, without other ad-							
3823.90.20.00	mixture; coal tar dye intermediates in solvents; fusel oilSulpho-thio-phosphoric (dithlophosphoric) compounds for use in the process of concentrating ores,	kg	Free	Free	25%	Free		
3823.90.30.00	metals or minerals	kg	rree	11100	10,6			
3823.90.40.00	predominates, for use in the manufacture of anti-freezing preparationsBlends of diethyl ketone and methyl pormal propyl ketone for use in the	kg	10%	10%	25%	6.5%		
3823.90.90.	normal propyl ketone, for use in the refining of crude oils	kg	Free 10%	Free 12.5%	25% 25%	8%		
11	manufacture of paintsPaint preservatives	kg						
13 19	agentsExtenders and fillersOtherCompounding agents for rubber or plastics	kg kg kg						
21 22 29	Hardeners	kg kg kg						

TABLE 38.2 (CONCL.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

Code or Number		Unit Tariffs				
	Description of Goods	of Meas.	BP	MEN	Gen	GP
823.90.90.	Preparations used for automotive					
cont.)	maintenance	1.0				
31 32	Radiator additives	kg kg				
39	Other	kg				1
	Water treatment preparations					
41	Anti-scaling compounds	kg				
42	Flocculating agents	kg				
49	Other	kg				
51	Electroplating solutions	kg				İ
59	Other	kg				
	Preparations of a kind used as					
61	desulphurizers in steel making					
61	Preparations of calcium carbide (other than those of No. 3823.30.00.00)	kg				
62	Granular metallic magnesium coated					
	with inorganic salts	kg				
63	Granular metallic magnesium coated					
	with inorganic salts, mixed with	kg		-		
69	Other	kg				
70	Drilling mud additives	kg				
	Other					1
91	esterified or epoxidised	kg				
92	esterified or epoxidised	kg				
93	Molecular sieves	kg			İ	
94	Heat transfer fluids	kg				
95	Lithographic preparations	kg				
96	Collecting agents for ores, metals or other minerals	kg				
97	Odoriferous preparations of a kind					
	used as leak detectors	kg				
99	Other	kg				
						1
						1



CHAPTER 38

APPENDIX



Chapter 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes.

- 1. This Chapter does not cover:
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 38.01);
 - (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, and similar products, put up as described in heading No. 38.08;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.13);
 - (4) Products specificed in Note 2 (a) or 2 (c) below.
 - (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally, heading No. 21.06).
 - (c) Medicaments (heading No. 30.03 or 30.04).
- Heading No. 38.23 includes the following goods which are not to be classified in any other heading of the Nomenclature:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;
 - (b) Fusel oil; Dippel's oil;
 - (c) Ink removers put up in packings for retail sale;
 - (d) Stencil correctors and other correcting fluids put up in packings for retail sale; and
 - (e) Ceramic firing testers, fusible (for example, Seger cones).



Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
38.01		Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.					
3801.10.00	00	-Artificial graphite	~	10%	12.5%	25%	8%
8801.20.00	00	-Colloidal or semi-colloidal graphite	-	10%	12.5%	25%	8%
3801.30.00	00	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	-	10%	12.5%	25%	8%
801.90.00	00	-Other	-	10%	12.5%	25%	8%
38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.					
3802 . 10 . 00	00	-Activated carbon	kg	Free	Free	Free	Free
3802.90 3802.90.10 3802.90.20		Activated perlite, excluding	kg	10%	12.5%	25%	8%
3802.90.90	10 20 90	expanded perlite ground for use in filteringOther	kg	10% Free	10% Free	25% 25%	6.5% Free
38.03 3803.00.00	00	Tall oil, whether or not refined	kg	Free	Free	Free	Free
38.04							
3804.00.00	10 20 30 90	Sulphite liquor	kg kg kg	10%	12.5%	25%	8%
38.05		Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.					
3805.10.00	00	-Gum, wood or sulphate turpentine oils.	kg	Free	Free	Free	Free
3805.20.00	00	-Pine oil	kg	Free	Free	Free	Free
3805 90 00	00	-Other	kg	Free	Free	Free	Free

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.					
3806.10.00	10 20 30		kg kg kg	Free	Free	Free	Free
3806.20.00	00	-Salts of rosin or of resin acids	kg	Free	Free	Free	Free
3806.30.00	00	-Ester gums	kg	8.5%	8.5%	20%	5.5%
3806.90.00		-Other. Rosin oils. Chemically modified rosins. Other.	kg kg kg	Free	Free	Free	Free
38.07							
3807.00		Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable					
3807.00.10	00		l. o	10%	12.5%	25%	8%
3807.00.90	00	tar oil.	kg kg	Free	Free	Free	Free
38.08		Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).					
3808.10 3808.10.10 3808.10.90	11	each, gross weightOtherContaining a single active ingredient:HicrobialsChlorinated hydrocarbonsPhosphorothioates or phosphorodithioatesCarbamatesFormamidines.	kg kg kg kg	Free Free	7.5% Free	25% Free	Free Free
3808.20 3808.20.10 3808.20.90	00	Other. -FungicidesIn packages not exceeding 1.36kg each, gross weightOtherContaining a single active ingredient:	kg	Free Free	7.5% Free	25% Free	Free Free
	14	CopperMercuryDithiocarbamatesDicarboximidesBenzimidazoles	kg kg kg kg				

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3808.30		-Herbicides, anti-sprouting products	1 1				
2000 20 40		and plant-growth regulators					
3808.30.10	00	In packages not exceeding 1.36kg each, gross weight	kg	Free	7.5%	25%	Free
3808.30.90		Other	1 *9	Free	Free	Free	Free
		Containing a single active		1,00	1100	1100	1100
		ingredient:					
	11	Arsenic	kg				
	12	Carbamates	kg				
	13	Thiocarbamates	kg				
	13	Other Herbicides containing	kg				
		2,4-dichlorophenoxyacetic acid				ļ	
		(2,4-D), 2,4,5 -					
		trichlorophenoxyacetic acid					
		(2.4,5-T), their derivatives or					
	21	mixtures thereof:2-4-dichlorophenoxyacetic acid					
	21	(2,4-D), esters of 2,4-D or					
		mixture thereof	ka l				
	22	Amine salts of 2,4-D	kg				
	23	Mixtures of 2,4-D and 2,4,5-T	kg				
	29	Other	kg				
		Herbicides containing heterocyclic nitrogen:					
	31	Triazines	kg				
	32	Picolinic acid	kg				
	39	Other	kg				
	40	Containing methylurea	kg				
	50	Containing substituted nitriles	kg				}
	91	Other: Containing acetic acid or acetate.					
	92	Containing substituted amines	kg ka				
		Containing borate	kg				
	94	Containing chlorate	kg				
	95	Containing borate-chlorate mix	kg				
	99	Other	kg				
3808.40		-Disinfectants					
	00	In packages not exceeding 1.36kg					
		each, gross weight	-	Free	7.5%	25%	Free
3808.40.90		Other		Free	Free	Free	Free
	10	For swimming pools	kg				
	90	Other	kg				
3808 90		-Other					
3808.90.10	00	In packages not exceeding 1.36kg					
		each, gross weight	kg	Free	7.5%	25%	Free
3808.90.90		Other		Free	Free	Free	Free
	10	Rodenticides	kg				
		Fumigants:					
	21	Containing chlorinated hydrocarbons	kg				
	29	Other	kg				
	30	Wood preservatives	kg				
	90	Other	kg				
38.09		Finishing agents, dye carriers to					
		accelerate the dyeing or fixing of					
		dye-stuffs and other products and					
		preparations (for example, dressings					
		and mordants), of a kind used in the					
		textile, paper, leather or like industries, not elsewhere specified or					
		industries, not elsewhere specified or included.					
3809.10.00		-With a basis of amylaceous substances		1.99¢	1.99¢	4.41¢	1.32¢
	10	Of a kind used in the textile					
		industry	kg		1		
	90	Other	kg				

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
809.91 809.91.10	00	-Other:Of a kind used in the textile industryMordants; preparations containing fluorinated compounds, of a kind used to produce water, oil or soil	lu a	Free	Free	25%	Free
809.91.20 809.91.90	00	resistant finishes in textilesSizing based on rosinOther.	kg kg kg	5%	7.5%	10%	5% 8%
	30	Anti-crease and anti-shrink preparationsFlame retardant preparations	kg kg				
	50	Dye carriers and other dyeing assistants	kg kg				
809.92	90	Antistatic preparationsOtherOf a kind used in the paper industry	kg kg	==/	7.5%	10%	F9/
809.92.10 809.92.90	10	Sizing based on rosin. Other. Binders. Other.	kg kg kg	5% 10%	7.5%	10% 25%	5% 8%
809.99.00	10	Other		10%	12.5%	25%	8%
	91	resistant finishes on leatherOther:Of a kind used in the leather industry	kg kg				
	99	Other	kg				
8.10		Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.					
810.10.00	10	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materialsPickling preparations.	kg	10%	12.5%	25%	8%
8810.90.00	10	-Other Fluxes Other	kg kg	10%	12.5%	25%	8%
88.11		Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.					
8811.11.00 8811.19.00				5% 5%	8.5%	25% 25%	5% 5%
		-Additives for lubricating oils:Containing petroleum oils or oils obtained from bituminous mineralsOther		10%	12.5% 12.5%	25% 25%	8% 8%

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3811.90.00	11	-Other. Gasoline additives: Antioxidant preparations	kg	10%	12.5%	25%	8%
	19	oxidation inhibitors (antioxidant preparations)Other	kg kg kg				
38 . 12		Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.					
3812.10.00	00	-Prepared rubber accelerators	kg	10%	12.5%	25%	8%
3812.20.00	10			10%	12.5%	25%	8%
	20	petroleum origin	kg kg kg				
3812.30		-Anti-oxidising preparations and other compound stabilisers for rubber or plastics					
3812 30.10 3812 30.90	00	Other	kg kg	Free 10%	Free 12.5%	25% 25%	Free 8%
	21	Other For plastics: Anti-oxidising preparations	kg				
38.13							
3813.00.00	00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	kg	10%	12.5%	25%	8%
38.14							
3814.00.00	00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	kg	10%	12.5%	25%	8%
38 . 15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.					
3815.11.00	00	-Supported catalysts:With nickel or nickel compounds as the active substance	kg	10%	12.5%	25%	8%
3815.12.00 3815.19.00	00	With precious metal or precious metal compounds as the active substance		10%	12.5%	25% 25%	8% 8%
00.0.10.00	11	OtherOther, excluding fluid-bed catalysts:With aluminum or aluminum		10%	12.5%	25%	5/6
		compounds as the active substance.	kg				

PAGE 38- 8

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3815.19.00 cont'd	12	With molybdenum and cobalt, or their compounds, as the active substance	kg kg				
	91	Other, including fluid-bed catalysts:With aluminum or aluminum compounds as the active substance.	kg				
	92 93	With molybdenum or molybdenum compounds as the active substance. With molybdenum and cobalt, or	kg				
	94	their compounds, as the active substances	kg				
	99	substances	kg kg				
3815.90.00	00	-Other	kg	10%	12.5%	25%	8%
38.16 3816.00.00	30	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 38.01	kg kg	8%	8%	25%	5%
38.17		Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.					
3817.10 3817.10.10 3817.10.90		-Mixed alkylbenzenesUnsulphonated reaction blends		Free 10%	Free 12.5%	25% 25%	Free 8%
		-Mixed alkylnaphthalenesUnsulphonated reaction blends		Free 10%	Free 12.5%	25% 25%	Free 8%
38.18							
3818.00.00	10	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronicsElementsOther.	kg	10%	12.5%	25%	8%
38.19							
3819.00.00	10 20	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals. Brake fluidsHydraulic transmission fluidsOther.	kg kg	10%	12.5%	25%	8%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
38.20							
3820.00.00	10	Anti-freezing preparations and prepared de-icing fluidsAnti-freezing preparationsOther	kg kg	12.5%	12.5%	25%	8%
38.21							
3821.00.00	10 20 90		kg kg kg	Free	Free	Free	Free
38.22							
3822.00.00	10	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.06	kg kg	10%	12.5%	25%	8%
38.23		Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.					
3823.10.00	10	-Prepared binders for foundry moulds or cores. Based on natural, resinous products Other	kg kg	10%	12.5%	25%	8%
3823.20.00	10 20 90		kg kg kg	10%	12.5%	25%	8%
3823.30.00	00	-Non-agglomerated metal carbides mixed together or with metallic binders	kg	10%	12.5%	25%	8%
3823.40.00	00	-Prepared additives for cements, mortars or concretes	kg	10%	12.5%	25%	8%
3823.50.00	00	-Non-refractory mortars and concretes	kg	10%	12.5%	25%	8%
3823.60.00	00	-Sorbitol other than that of subheading No. 2905.44	kg	10%	12.5%	25%	8%
3823.90 3823.90.10	00	-OtherReclaiming agents of petroleum origin for the reclaiming of rubber; crude bone pitch; alkyl aryl hydrocarbons, unsulphonated reaction blends, other than those of heading Nos. 27.07, 29.02 or 38.17; blends of tall oil and tall oil pitch, without other admixture; coal tar dye intermediates in solvents; fusel					
		oil Other:	kg	Free	Free	25%	Free

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

PAGE 38- 10

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3823.90.91	00	Sulpho-thio-phosphoric (dithiophosphoric) compounds for use in the process of concen- trating ores, metals, or minerals	ka	Free	Free	10%	_
3823.90.99		OtherFlame retarding preparations, excluding compounding agents for plastics or rubber; flocculating		10%	12.5%	25%	8%
	111	agents; anti-rust preparations:Flame retarding preparations	kg				
	12	Flocculating agents	kg				
	13	Anti-rust preparations	kg				
		Starting fluid; metal-working					
	21	preparations:	kg				
	22	Electroplating solutions	kg				
	29	Other	kg				
		Collecting reagents for ores,				Į.	
		metals or minerals; heat transfer fluids: molecular sieves:					
	31	Collecting reagents for ores,					
	131	metals or minerals	kg				
	32	Heat transfer fluids	kg				
	33	Molecular sieves					
	40	Water treatment preparations	kg				
	50	used in the manufacture of food					
		preparations	kg				
	60						
		manufacture of cosmetics					
	70		kg				
	80	Odoriferous preparations of a kind used as leak detectors	kg				
	90						

SECTION VII

PLASTICS AND ARTICLES THEREOF;

RUBBER AND ARTICLES THEREOF



SECTION VII

Plastics and Articles Thereof; Rubber and Articles Thereof

The Board did not receive any submissions regarding the Legal Notes to Section VII and makes no recommendations at this time.

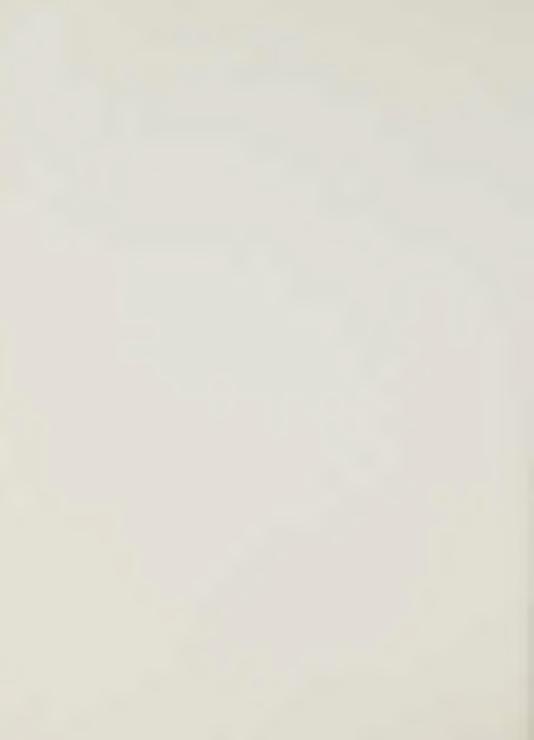


Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Legal Notes.

- . Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed
 with motifs, characters or pictorial representations, which are not merely incidental to the primary
 use of the goods, fall in Chapter 49.



Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

- 1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to, obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:
 - (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;
 - (b) presented together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.
- Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.



REPORTS FOR

CHAPTERS 39 AND 40



CHAPTER 39

Plastics and Articles Thereof

A. Introduction

Proposed Chapter 39 comprises, in whole or in part, 215 items of the Customs Tariff as listed below:

```
17900-1 Labels ... shipping, price or other tags, tickets or labels ...
20625-1 Dextrose (glucose) ... and levulose (fructose) solutions ...
20630-1 Containers ... stoppers or other closures ... for human blood ...
20635-1 Materials ... in the manufacture of the goods ... 20630-1
*21630-1 Compounds or sheets ... chief organic component is shellac ...
26200-1 Chemical compounds for removing water ... from crude petroleum oils
28900-1 Baths, bathtubs, basins, closets, closet seats and covers ...
32639-1 Beads, drops or other shapes, of cellulose acetate, glass or ...
         ... All other agricultural implements or machinery, n.o.p.; parts...
40924-1
         Internal combustion tractors ... accessories, n.o.p., and parts ...
40938-1
40956-1
         ... pulleys ... for use with ... (agricultural machinery)
         Articles and materials ... use in the processing ... animal semen
40958-1
40966-1 Evaporators, parts thereof...tanks for collecting...storing sap...
         Diesel-powered self-propelled dump trucks ... parts thereof ...
 41006-1
         Machinery and apparatus for use in mining ... namely:
 41012-1
         ... tubes or shells ... for breaking down coal or other minerals ...
41100-1
         Machines for use in sawing lumber ...
41105-1 Self-propelled trucks ... parts ... in the operation of logging ...
41220-1 Articles and materials...form part of the machines and apparatus...
 41233-1 Sheets or plates ... plastic or other materials ...
 41305-1 Machinery and apparatus...parts thereof...(for) yarns, cordage...
         Machines, n.o.p., and accessories, attachments ... parts ...:
         Other than the following (See 42700-2 to 42700-9)
 42700-1
         Articles...otherwise classified...42700-1 to 42700-4...parts...:
          Other than the following (See 42701-2)
 42701-1
         Diesel and semi-diesel engines, torque converters ... parts ...
 42830-1
         Cutlery of iron or steel, plated or not:
         Razors and complete parts thereof; razor blades, n.o.p.
 42907-1
         Parts for signal systems by which railroads govern or control ...:
 43705-1
          Other than the following (See 43705-2)
         Bearings ... Vulcanized fibre ... Parts ... (motor vehicles):
         When of a class or kind not made in Canada
 43806-1
         Ammeters ... Throttle ... Assemblies ... Parts ... (motor vehicles):
43816-1
         ... of a class or kind not made in Canada ...
         Ethylene-ethyl acrylate copolymer ... motor vehicles
*43870-1
         Ethylene/methacrylic acid copolymers ... motor vehicle parts ...
43871-1
         Poly (ll aminoundecanoic acid)(nylon ll) moulding compositions ...
*43874-1
*43875-1 Polyethylene type sheet, of ultra high molecular weight ...
43877-1 Materials ... for use in the manufacture of (motor vehicles) ...
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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*43878-1 Woodgrain embossed polyvinyl chloride film ... motor vehicles
*43881-1 Poly (styrene/maleic anhydride) type copolymers ... motor vehicles
*43881-2 Polyisobutylene type elastomer adhesive strip ... motor vehicles
*43881-3 Glass fibre reinforced polypropylene type sheet ... motor vehicles
*43881-4 Polyvinyl chloride/acrylonitrile-butadienestyrene ... material ...
*43881-5 Unsaturated polyester moulding compositions ... motor vehicles
         Mineral reinforced polyamides ... motor vehicles
*43884-1
 44059-1 ... Power units... Voltage control boxes...parts for use in aircraft...
 44062-1 Hinges ... microphones ... (civil aircraft)
 44200-1 Articles and materials ... manufacture of (agricultural goods) ...
*44411-1 Hardback or rigid materials containing textile fibres ...
*44411-2 Two-colour laminated polyacrylic type of polystyrene type sheet ...
 44509-1 Resistor elements and phenolic moulding powders ...
 44510-1 Glass cloth, resin impregnated, commonly known as prepreg ...
 44512-1 Electric and galvanic batteries, n.o.p.; and complete parts ...
          Electric apparatus and complete parts thereof, n.o.p.:
         Other than the following (See 44524-2 to 44524-6)
 44524-1
         Radio and television apparatus and parts thereof, n.o.p.:
         Other than the following
 44533-1
          Domestic colour television receiving sets and parts thereof
 44533-4
 44543-1 Parts and materials for use in the manufacture of electron tubes ...
          Transistors and other semiconductor devices; parts ... materials ...:
         Other than the following (See 44544-2)
 44544-1
 44548-1 Transformers and inductors for use in the manufacture ...
 44550-1 ... Etched aluminum foil ... tantalum foil ...
*44555-1 Cellulose acetate ... polytetrafluoroethylene films ...
 44588-1 Copper-clad laminates ... manufacture of printed circuit boards
 44595-1 Cathode ray tubes ... manufacture of ... data display terminals
 45400-1 Frames ... clasps and fasteners ... manufacture of purses ...
 45405-1 Materials ... all parts ... manufacture of purse frames
 46500-1 Signs of any material ... letters and numerals ...
 47605-1 ... patient medical-alert or (ID) devices including beads ...
 47700-1 Containers and parts ... including expelling bulbs, for vaccines ...
          Invalid chairs ... toilet, bath and shower seats ...:
         Of a class or kind made in Canada; parts thereof
 47825-1
          Of a class or kind not made in Canada; parts thereof
 47826-1
 47900-1 Materials and articles for use exclusively ...
          Dental prostheses and parts thereof; materials ...:
          Acrylic moulding compositions ...
*48005-1
 48205-1 Articles or materials ... manufacture or repair of hearing aids ...
          Machinery and apparatus ... exploration ... oil or natural gas ...:
          Blow-out preventers ... Well packers ... Parts ...
 49102-1
           ... parts of goods enumerated in item 49103-1:
           Of a class or kind made in Canada
 49104-1
            Of a class or kind not made in Canada
 49105-1
 49205-1 Drilling mud and additives ... drilling for oil, natural gas ...
 49220-1 Materials for use in the manufacture of goods (petroleum industry)
*50900-1 Vulcanized fibre, indurated fibre ... manufactures thereof, n.o.p.
*50905-1 Vulcanized fibre, in rolls or rectangular sheets ...
```

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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51102-1 Articles and materials for use in the manufacture of golf balls
 51130-1 Materials and core blanks ... manufacture of ... skis
 51600-1 Blinds of wood, metal or other material, not textile or paper
          House, office, cabinet or store furniture ... parts ...:
 51901-1
          Other than the following (See 51902-1)
 52305-1 Clothing, wearing apparel and other articles...wholly of cotton...
          (Clothing, wearing apparel and articles made from woven fabrics)
 53305-1
          ... composed wholly or in part of wool or hair ...
 54305-1
          ... composed wholly or in part of vegetable fibres, n.o.p. ...
          ... textile component ... more than 50% ... of silk:
 55303-1
          Clothing ... textile manufactures, wholly or partially manufactured
 56300-1 Clothing ... of man-made fibres or filaments ... glass fibres ...
 56805-1 Knitted garments, knitted fabrics and knitted goods, n.o.p.
 56830-1 Gloves and mitts of all kinds, n.o.p.
 56925-1 Hat sweats, cap peaks ... in the manufacture of hats and caps
 57000-1 Mats, door or carriage, other than metal, n.o.p.
         Coated or impregnated fabrics, containing textile fabric ...:
 57401-1
          ... wholly or in part of man-made fibres or filaments ...
 57402-1
          ... not being wholly or in part of man-made fibres or filaments ...
         Regalia, badges and belts of all kinds, n.o.p.
 57800-1
 58000-1 Hair, spring and other mattresses
         ... slip sheets ... manufacture of tape cassettes ...
 59503-1
 59600-1
         (Piano parts)
 62400-1 Bead ornaments ... statues and statuettes of any material, n.o.p.
 68200-1
         ... Lures, jiggers and artificial baits ...
 68205-1
         Articles and materials ... manufacture or repair of ... 68200-1
 69105-1
         ... benitiers ... religious statues, statuettes, medals ...
 69626-1
         Articles and materials ... manufacture of the goods ... 69625-1
 69630-1
         Articles and materials ... training of mentally retarded children ...
*70905-1 Goods, including containers or coverings filled or empty ...
         Coverings, inside and outside, used in covering or holding ...:
71002-1
         ... goods subject to any ad valorem duty ...
*71004-1
         Receptacles capable of holding liquids ...
*80210-1 Unfinished parts of umbrella cases ...
*82610-1
         Sheeting ... polyvinyl chloride ...
84900-1 Goods which enter into the cost of manufacture of fertilizers ...
         Materials ... manufacturing the products of heading 93811 ...:
 85001-1 Other than the following (See 85002-1)
85005-1 Containers ... use in producing ... preparations of heading 93811
 85100-1 Materials for use in the manufacture of synthetic rubber
 85600-1 Pigments ... use in the coating, colouring or printing of textiles
86200-1 Fluorodizing agents ... in producing ... soil resistant finishes ...
86600-1 Epoxy resins ... manufacture of spectacle and eyeglass frames
*86700-1 Silicone moulding compositions ... polybutylene adipate ...
*86750-1 Materials ... polyethylene-vinyl-acetate copolymerization ...
86900-1 Liquid radiation cure coatings, polyurethane or urethane based ...
         ... Polyvinyl formal type polymerisation product ...
87000-1
```

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

```
Condensation, polycondensation and polyaddition products ...:
           (a) Without admixture other than an agent ... to prevent caking ...:
*93901-1
           Other than the following
            Polyamide epichlorohydrins
*93901-2
           Polycaprolactam
*93901-3
           Urea formaldehydes
*93901-4
*93901-5
          Acetal resins ...
          Polyether polyols ... hydroxyl number of 265 or more ...
93901-6
          Polycaprolactam ...
*93901-7
          Polytetramethylene ethyl glycol ...
*93901-8
           Alkyds ... Polyesters, unsaturated, n.o.p.
*93901-9
          Epoxies ... Polyamides ... Polyethers ...
*93901-10
          Polyether polyols ... hydroxyl number of not less than 200 ..
*93901-12
           Polyethylene terephthalate ...
*93901-13
           (b) In organic solvents ... without other admixture:
           Other than the following
*93901-21
*93901-22
            Urea formaldehydes
          Alkyds ... Polyesters, unsaturated, n.o.p.
*93901-23
           Epoxies ... Phenol-formaldehydes; Polyamides
*93901-24
           (c)Moulding compositions, n.o.p., including scrap or waste ...:
           Other than the following
*93901-41
*93901-42
           Polyurethanes
*93901-43
            Silicones
           Urea formaldehydes
*93901-44
*93901-45 Melamine formaldehyde preforms ...
            Epoxy moulding compositions, in dry form ...
*93901-46
            Phenol-formaldehyde moulding compositions ...
*93901-47
            Melamine-formaldehyde moulding compositions ...
*93901-48
            Self-reinforcing polyether polyols ...
*93901-49
          Alkyds ... Polyesters, unsaturated, n.o.p.
*93901-50
            ... Epoxies ... Polyether polyols
*93901-51
           (d)Compositions, n.o.p. ...:
           Other than the following
*93901-61
            Alkyds ... Polyesters, unsaturated, n.o.p.
*93901-62
           (f) Foamed and expanded, in logs, sheets ... scrap or waste:
           Other than the following
*93901-75
            Scrap or waste materials of polyurethane foam ...
*93901-76
           (g)Plates, sheets, film, sheeting, strip ...:
           Other than the following
 93901-81
            Melamine-formaldehyde and unsaturated polyester sheets ...
*93901-82
            Polyamide monofilament ...
*93901-84
          Polymerisation and copolymerisation products ...:
           (a) Without admixture other than an agent ... to prevent caking ...:
            Other than the following
*93902-1
            Polyacrylic type ... polymethacrylic emulsions or dispersions
*93902-2
*93902-3
            Polyethylene type
            Polypropylene type
*93902-4
            Polyvinyl alcohol ...
 *93902-6
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

```
*93902-8
           Products ... Polyethylene type ... intrinsic viscosity of 10
*93902-9
           Polymethyl methacrylate type ... packaging containers
*93902-10
          Polymethyl methacrylate type ... moulding compositions
*93902-12 Acrylonitrile-butadiene-styrene type ...
*93902-13
          Polyvinyl chloride type, including polyvinyl chloroacetate
*93902-14
          Polyisobutylene type
*93902-15
          Coumarone-indene types ... Polyvinyl acetate types ...
*93902-16
         All ion-exchange resins, with the exception of ...
          Polymethyl methacrylate type, in powder form ...
*93902-17
          (b) In organic solvents ... without other admixture:
*93902-21
          Other than the following
          Polystyrene type n.o.p. ... styrene acrylonitrile type
*93902-22
          Coumarone-indene types ... Polyvinyl acetate type
*93902-23
          (c)Moulding compositions, n.o.p. ...:
*93902-41
          Other than the following
*93902-42
         Polyethylene type
*93902-43 Polypropylene type
*93902-44 Polymethyl methacrylate type moulding compositions ...
*93902-46 Polyvinyl chloride type including polyvinyl chloroacetate
*93902-47 Acrylonitrile-butadiene-styrene type ...
*93902-48
          Polyacrylic type ... Polymethyl methacrylate type
          Polymethyl methacrylate type ... in powder form ...
*93902-49
          (d)Compositions, n.o.p. ...:
          Other than the following
*93902-61
*93902-62
          Polyethylene type ... styrene-acrylonitrile type
          (f) Foamed and expanded, in logs, sheets ... scrap or waste:
*93902-75
          Other than the following
*93902-76 Mill rolls of foamed and expanded polystyrene sheet ...
          (g)Plates, sheets, film, sheeting, strip ...:
*93902-81 Other than the following
*93902-82 Polyethylene type
*93902-83 Polymethyl methacrylate type plates, sheets, film ...
         Polypropylene type
*93902-84
*93902-85 Polyvinyl chloride type film ...
*93902-86 Polyvinyl chloride type strip ...
*93902-87 Biaxially oriented, unplasticized polyvinyl chloride film ...
*93902-89 Biaxially oriented, polypropylene film ...
*93902-90 Oriented polyethylene film, not coated ...
*93902-91 Polyvinyl chloride type sheet ...
          Biaxially oriented, polypropylene film, less than .003" ...
*93902-92
           White, embossed, non-plasticized polyvinyl chloride film ...
*93902-93
         Regenerated cellulose...other chemical derivatives of cellulose...:
          (a) Without admixture; aqueous emulsions ...:
*93903-1
          Other than the following
          Cellulose nitrate, dynamite grade
*93903-2
          Sodium carboxymethyl cellulose
*93903-3
*93903-21 (b) In organic solvents ... without other admixture
*93903-41 (c)Moulding compositions, n.o.p., including scrap or waste ...
*93903-61 (d)Compositions, n.o.p. ...
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

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*93903-75 (f)Foamed and expanded, in logs, sheets ... scrap or waste
          (g)Plates, sheets, film, sheeting, strip ...:
 93903-81 Other than the following
*93903-82 Regenerated cellulose
*93903-83 Cellulose plastics plates or sheets ...
*93903-84
           Uncoated regenerated cellulose film ...
*93903-85
           Cast cellulose triacetate film ...
*93904-1 Hardened proteins ...
93905-1 Natural resins modified by fusion ...
         Other high polymers, artificial resins ... plastic materials ...:
93906-1
         Other than the following
*93906-2
         Alginic acid salts
         Articles of materials ... 93901 to 93906 inclusive, n.o.p.:
 93907-1 Other than the following
*93907-2 Cast phenolic resin handles, in the rough ...
93907-6 Unsanded and unpainted snow ski blanks ...
*93907-8 Tapered monofilaments ... of polyamide or saturated polyester ...
*93907-9 Plastic parts ... manufacture of locks for ... freezers
*93907-10 Crimped polypropylene filaments ...
 95002-1 All parts and accessories ... equipment in automobiles ...
95004-1 All parts, and accessories ... original equipment in buses ...
95006-1 All parts, and accessories ... specified commercial vehicles ...
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B. The Board's Analysis and Recommendations

In respect of the Legal Notes the Board recommends the deletion of Supplementary Note 1 and the addition of Sub-chapter titles in their appropriate locations in the Schedule proper.

In order to reduce the possibility of confusion by users of the Legal Notes in the future the Board has determined that the classification principles be the same at the tariff level as they are at the HS level. Therefore, the Board recommends that Supplementary Note 2 be deleted and replaced by the following Canadian Legal Note 1 and Statistical Note 1.

Canadian Legal Note 1

"The principles of Subheading Legal Note 1 above applies <u>mutatis</u> <u>mutandis</u> to the tariff items within any one subheading of this <u>Chapter</u>".

Statistical Note 1

"The principles of Subheading Legal Note 1 above applies $\underline{\text{mutatis}}$ $\underline{\text{mutandis}}$ to the statistical classes within any one tariff item of this Chapter".

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

The Board further recommends that the following footnotes be inserted against appropriate classes:

Footnote 1

"See Subheading Legal Note 1"

against classes		
3901.90.00.00	3907.90	3916.90
3902.90.00.00	3908.90.00.00	3917.29.00.
3903.90.00.	3909.30.00.00	3918.90
3904.69.00.00	3911.90.00.00	3920.90
3904.90.00.00	3912.39	3920.99.00.
3905.90.00.00	3912.90	3921.19.00.
3906.90.00.	3913.90.00.	3923.29.00.
3907.20.00.	3915.90	

Footnote 2

"See Canadian Legal Note 1"

against classes 3908.10.90.00 3909.10.20.00 3909.10.90.00 3909.40.90.00 3915.90.90.00 3919.10.99. 3921.90.90.

The Board also recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the French text of Legal Note 1, line 3 of the second paragraph, add "des" after "comme".

In the English text of Legal Note 2(m), line 2, replace "riding crops" by "riding-crops".

In the French text of Legal Note 3(e) add "(n^0 39.09)" after "résols".

In the English text of Legal Note 4, line 1, add "s" to "purpose".

In the English text of Legal Note 8, line 1, add "s" to "purpose"; and on line 2, replace "semi-manufactures" by "semi-manufactured".

In the English text of Legal Note 9, line 1, add "s" to "purpose".

In the English text of Legal Note 11(a), line 2, add "s" to "litre".

In the French text of Legal Note 11(d) delete "et" and add a comma after "cadres".

The Board received submissions regarding Chapter 39 from:

- Alkaril Chemicals Ltd.
- Algoods Casters Limited
- BASF Canada Inc.
- Bayer (Canada) Inc.
- Borg-Warner Chemicals, Borg-Warner (Canada) Limited
- Canadian Chemical Producers' Association, The (CCPA)
- Canadian Textiles Institute
- Chemical Institute of Canada, The
- Dominion Tape of Canada Ltd.
- Domtar Chemicals Group of Domtar Inc./Organic Chemicals Division
- Du Pont Canada Inc.
- Kord Products Limited
- Monsanto Canada Inc.
- Shell Canada Limited
- Society of the Plastics Industry of Canada, The
- Union Carbide Canada Limited
- Uniroyal Chemical Division of Uniroyal Ltd.
- Westar Mining Ltd.

The Board's Public Hearing on Chapter 39 was attended by:

- BASF Canada Inc.
- Borg-Warner Chemicals, Borg-Warner (Canada) Limited
- Canadian Chemical Producers' Association, The
- Canadian Textiles Institute
- Domtar Chemicals Group of Domtar Inc./Organic Chemicals Division
- Du Pont Canada Inc.
- Uniroyal Chemical Division of Uniroyal Ltd.

In a general submission the CCPA agreed that the averaging of rates would simplify Chapter 39. Nevertheless, the CCPA recommended that the Board accede to requests by individual companies or groups of companies that wished to retain their present rates.

The Board received ten submissions seeking specific changes in the proposed Schedule from Borg-Warner Chemicals, BASF Canada Inc., Du Pont Canada Inc., Kord Products Limited, Monsanto Canada Inc., Uniroyal Chemical, Union Carbide, Westar Mining, Bayer (Canada) Inc. and The Canadian Chemical Producers' Association (CCPA).

Kord Products Limited requests that the 1987 duty rate of 9.5 p.c. MFN be maintained for polypropylene (subheading 3902.10) and for polystyrene (subheading 3903.10). The Board so recommends.

Borg-Warner, BASF, Kord, Monsanto and Uniroyal requested that the current rates be maintained for resins and moulding compositions; that is to say, lower rates for primary forms of resins and solvents and higher rates for moulding compositions.

The Board recommends, therefore, the following changes for proposed sub-headings 3902.10, 3903.19, 3903.20, 3903.30, 3907.20, 3907.40, 3909.10, 3909.20 and 3909.50.

		MFN Rate
3902.10.00.00	-Polypropylene kg	9.5%
3903.19 3903.19.10. 10 90 3903.19.90.00	OtherMoulding compositions	11%
3903.20 3903.20.10.00 3903.20.90.00	-Styrene-acrylonitrile (SAN) copolymersMoulding compositions kgOther kg	11% 9.5%
3903.30	-Acrylonitrile-butadiene-styrene (ABS) copolymers	
3903.30.10.00 3903.30.90.00	Moulding compositions kg Other kg	11% 9.8%
3907.20 3907.20.10. 10 20 90 3907.20.90.	-Other polyethersMoulding compositions	8.2%
10 20 90	Other	8%
3907.40 3907.40.10.00 3907.40.90.00	PolycarbonatesMoulding compositions kgOther kg	11%
3909.10 3909.10.10.00 3909.10.20.00 3909.10.90.00	-Urea resins; thiourea resinsUrea formaldehyde moulding compositions kgOther urea formaldehyde resins kgOther urea resins; thiourea resins kg	10% 9.2% 7.2%
3909.20 3909.20.10.00 3909.20.90.00	-Melamine resinsMoulding compositions kgOther kg	10%
3909.50 3909.50.10.00 3909.50.90.00	-PolyurethanesMoulding compositions kgOther kg	7.5% 7.1%

Union Carbide requested that more statistical lines be added to subheading 3923.21 in order to provide better information regarding imports of single and multiple layer food bags and agriculture bags which have been introduced since the 1980-82 base period. The Board, therefore, recommends that subheading 3923.21 be amended in the following manner.

		MFN Rate
3923.21.00.	Of polymers of ethylene	13.5%
10	Refuse sacks and bags	
20	Dry cleaners' garment sacks and bags	
30	Grocery sacks and bags	
40	Luncheon sacks and bags	
	Food packaging sacks and bags	
51	Single layer film	
52	Multiple layer film	
60	Agricultural bags (for example, bale	
	bags, silage bags)	
90	Other	

Westar Mining was concerned that they might loose their concessionary rates for certain mining equipment as these were not provided in the Phase II Supplementary Annex. The Board has since confirmed that the items of interest are included in the Phase III Supplementary Annex and concludes that no further action is required at this time.

Bayer Canada indicated several instances where introduction of the ${\rm HS}$ might result in significant rate increases. Further investigation showed that these were in respect of temporary tariff items, which are expected to be maintained under the ${\rm HS}$, thus would not require further action at this time.

The Society of the Plastics Industry of Canada advised the Board that they had no problems with proposed Chapter 39.

The Board's analysis revealed that the proposed MFN rate of 13.5% for mats under item 3926.90.00.52 meets the criteria for rate of duty restoration. Therefore, the Board recommends the following amendments.

	MFN Rate
Delete the rates of duty under 3926.90.00 and add the following:	
3926.90.10.00Mats, door or automobile 3926.90.20Other	17.5% 13.5%

TABLE 39.1

The Board's Nomenclature Recommendations

		Reasons for
HS Code	Description of Goods	Changes
3901.10.00.10	Having a specific gravity of less than 0.915 (very low)	5
3901.10.00.20	Having a specific gravity of 0.915 or more but less than 0.94 (low) D'une densité de 0,915 ou plus mais moins de 0,94 (faible)	5
3903.90.00.11	New classLatex	5
3903.90.00.19	New classOther	5
3904.21.00.10	New classIn bulk or in suspension	5
3904.21.00.20	New classEmulsions or in dispersion Emulsions ou en dispersion	5
3904.21.00.90	New classOther	5
39.07	Correct the spelling of "polycarbonates" and "polyallyl"	2
3907.30.00.10	New classLiquid	5
3907.30.00.90	New classOther	5
3907.99.00	Saturated	3

HS Code	Description of Goods	Reason for Change
3907.99.00.10	New scopePolybutylene terephthalate	5
3907.99.00.20	Delete this class	5
3907.99.00.90	New classOther	5
3909.40.90.00	Other phenolic resins	6
39.11	Correct "coumarone-indene"	2
3913.10.00.20	Alginic acid salts and esters Sels et esters d'acide alginique	2
3913.90.00.30	New classPolysaccharides	5
3914.00.10.00	De polymères du styrène	2
3914.00.90.00	Of other plastics	2
3915.90.10.00	Of polymers of propylene or of other olefins	2
3915.90.20.00	Of polymers of vinyl acetate or of other vinyl esters	2
3915.90.30.00	De polymères acryliques	2
3915.90.40.00	Of polyacetals or other polyethers De polyacétals ou d'autres polyéthers	2
3915.90.50.00	Of polycarbonates or other polyesters De polycarbonates ou d'autres polyesters	2
3915.90.90.00	Of other plastics	2

HS Code	Description of Goods	Reasons for Changes
3916.20.00.20	New classSiding, for house or building exterior . Parement, pour l'extérieur de maisons ou d'édifices	5
3916.90.19.90	Of other plastics	2
3916.90.90.00	Of other plastics	2
3917.10	-Boyaux artificiels (enveloppes pour saucisses ou saucissons) en protéines durcies ou en matières plastiques cellulosiques	1
	Delete from 3917.10.10 to 3917.10.90 and replace with the following four entries	3
3917.10.10.00	Untied	
3917.10.11.00	Of hardened protein	
3917.10.12.00	Of cellulosic materials	
3917.10.20.	Tied	
3917.10.90.10	Renumber 3917.10.20.10	3
3917.10.90.20	Renumber 3917.10.20.20	3
3917.10.90.90	Renumber 3917.10.20.90	3
3917.21.00.10	New classPressure	5
3917.21.00.20	New classWater drainage	5
3917.21.00.30	New classDucting or conduit	5

HS Code	Description of Goods	Reasons for Changes
3917.21.00.90	New class	
	Other	5
3917.23.00.10	Delete 3917.23.00.10 and 3917.23.00.90 and replace with the following five entries	5
3917.23.00.10	Pressure	
3917.23.00.20	Water drainage	
3917.23.00.30	Ducting or conduit	
3917.23.00.40	Drain, waste or vent De drainage, de renvoi ou d'évent	
3917.23.00.90	Other	
3917.29.00.10	Delete from 3917.29.00.10 to 3917.29.00.99 and replace with the following 12 entries	5
3917.29.00.10	Of acrylonitrile-butadiene-styrene (ABS) copolymers	
3917.29.00.11	Pressure	
3917.29.00.12	Water drainage	
3917.29.00.13	Drain, waste or vent	
3917.29.00.19	Other	
3917.29.00.20	Of polymers of tetrafluoroethylene De polymères de tétrafluoroéthylène	
3917.29.00.30	Of polyamides	

HS Code	Description of Goods	Reasons for Changes
3917.29.00.40	Of polybutylene terephthalate De téréphtalate de polybutylène	
3917.29.00.90	Of other plastics	
3917.29.00.91	Reinforced with textile material Renforcés de matières textiles	
3917.29.00.92	Reinforced with fiberglass	
3917.29.00.99	Other	
3917.31.00.10	De polymères de l'éthylène	2
3917.31.00.90	Of other plastics	2
3917.32.00.10	From 3917.32.00.10 to 3917.39.00.90, all classes should show a unit of measure in kg instead of metre	5
3917.39.00	Other tubes, pipes and hoses	3
3917.40.00.10	Delete from 3917.40.00.10 to 3917.40.00.90 and replace with the following nine entries	5
3917.40.00.10	Pressure	
3917.40.00.11	Of polymers of ethylene	
3917.40.00.12	Of polymers of vinyl chloride De polymères du chlorure de vinyle	
3917.40.00.19	Of other plastics	
3917.40.00.90	Other fittings	
3917.40.00.91	Of polymers of ethylene	

HS Code	Description of Goods	Reasons for Changes
3917.40.00.92	Of polymers of vinyl chloride De polymères du chlorure de vinyl	
3917.40.00.93	Of acrylonitrile-butadiene-styrene (ABS) copolymers	
3917.40.00.99	Of other plastics	
3918.10.10	Combined with textile material Combinés avec des matières textiles	4
3918.10.11.00	Containing man-made fibres or filaments Contenant des fibres ou filaments arti- ficiels ou synthétiques	4
3918.10.19.00	Combined with other textile material Combinés avec d'autres matières textiles	3
3918.10.90.11	Delete this class	5
3918.10.90.19	Delete this class	5
3918.10.90.20	Wall or ceiling coverings	5
3918.10.90.30	Correct "rouleaux"	2
3918.90.10	Combined with textile material Combinés avec des matières textiles	4
3918.90.11.00	Containing man-made fibres or filaments . Contenant des fibres ou filaments arti- ficiels ou synthétiques	4
3918.90.19.00	Combined with other textile material Combinés avec d'autres matières textiles	3
3919.10.10	Plastics combined with textile material Matières plastiques combinées avec des matières textiles	4
3919.10.11.00	Containing man-made fibres or filaments . Contenant des fibres ou filaments arti- ficiels ou synthétiques	4

W2	Description of Goods	Reasons for Changes
HS Code	Description of Goods	Changes
3919.10.19.00	Combined with other textile material Combinés avec d'autres matières textiles	3
3919.10.90	New classOther than plastics combined with textile material	14
3919.10.20	Renumber 3919.10.91Of polymers of methacrylate or of cellulose or its chemical derivatives, excluding regenerated cellulose De polymères de méthacrylate ou de cellulose ou ses dérivés chimiques, à l'exclusion de la cellulose régénérée	2
3919.10.20.10	Renumber 3919.10.91.10 (unit of measure in kg)Put up for retail sale	2
3919.10.20.90	Renumber 3919.10.91.20Not put up for retail sale Non conditionnés pour la vente au détail	3
3919.10.30	Renumber 3919.10.92.	2
3919.10.30.10	Renumber 3919.10.92.10 (unit of measure in kg)Put up for retail sale	2
3919.10.30.90	Renumber 3919.10.92.20Not put up for retail sale Non conditionnés pour la vente au détail	3
3919.10.90	Renumber 3919.10.99Of other plastics	2
3919.10.90.10	Renumber 3919.10.99.10Put up for retail sale	2
3919.10.99.11	New class (unit of measure in kg)Of polymers of vinyl chloride De polymères du chlorure de vinyle	5

		Reasons for
HS Code	Description of Goods	Changes
3919.10.99.12	New class (unit of measure in kg)Of polymers of ethylene	5
3919.10.99.19	New class (unit of measure in kg)Other	5
3919.10.90.90	Renumber 3919.10.99.20Not put up for retail sale	3
3919.10.99.21	New classOf polymers of vinyl chloride De polymères du chlorure de vinyle	5
3919.10.99.22	New classOf polymers of ethylene	5
3919.10.99.29	New classOther	5
3919.90.10	Plastics combined with textile material Matières plastiques combinées avec des matières textiles	2
	The text on the draft is in direct contradiction with Note 2 of Chapter 59	
3919.90.11.00	Containing man-made fibres or filaments . Contenant des fibres ou filaments arti- ficiels ou synthétiques	4
3919.90.19.00	Combined with other textile material Combinés avec d'autres matières textiles	3
3919.90.90.10	De polymères du chlorure de vinyle	2
3919.90.90.90	Of other plastics	2
3920.10.00.10	D'une densité inférieure à 0,94 · · · ·	2
3920.10.00.11	D'une épaisseur n'excédant pas 0,25 mm	2

		Reasons for
HS Code	Description of Goods	Changes
3920.10.00.19	Renumber to 3920.10.00.12Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	3
3920.10.00.20	Having a specific gravity of 0.94 or more D'une densité égale ou supérieure à 0,94	2
3920.10.00.21	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.10.00.29	Renumber 3920.10.00.22Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	3
3920.20.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.20.00.90	Renumber 3920.20.00.20Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	3
3920.30.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.30.00.12	Delete this class	5
3920.30.00.11	Renumber 3920.30.00.12	5
3920.30.00.11	New classOf polymers of styrene	5
3920.30.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.30.00.22	Delete this class	5
3920.30.00.21	Renumber 3920.30.00.22	5
3920.30.00.21	New classOf polymers of styrene	5
3920.42.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.42.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2

HS Code	Description of Goods	Reasons for Changes
3920.51.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.51.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.59.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.59.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.61.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.61.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.62.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.62.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.63.00	Of unsaturated polyesters	2
3920.63.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.63.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.69.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.69.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.71.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.71.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.73.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.73.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2

		Reasons for
HS Code	Description of Goods	Changes
3920.79.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.79.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.91.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.91.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.92.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.92.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.94.00.10	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.94.00.20	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.99.00.10	Of vinyl acetate or other vinyl esters or of other vinyl polymers, of a thickness not exceeding 0.25 mm	2
3920.99.00.13	Of polyvinyl alcohols	2
3920.99.00.14	De formal polyvinylique	2
3920.99.00.19	Of other plastics	2
3920.99.00.20	Of vinyl acetate or other vinyl esters or of other vinyl polymers, of a thickness exceeding 0.25 mm	2
3920.99.00.23	Of polyvinyl alcohols	2

HS Code	Description of Goods	Reasons for Changes
3920.99.00.24	De formal polyvinylique	2
3920.99.00.29	Of other plastics	2
3920.99.00.31	Of a thickness not exceeding 0.25 mm D'une épaisseur n'excédant pas 0,25 mm	2
3920.99.00.32	Of a thickness exceeding 0.25 mm D'une épaisseur excédant 0,25 mm	2
3920.99.00.90	Of other plastics	2
3920.99.00.92	New classOf polyurethanes	5
3921.90	-Other than cellular	3
3921.90.10	Plastics combined with textile material Matières plastiques combinées avec des	2
	matières textiles	
3921.90.11.00	Delete from 3921.90.11.00 to 3921.90.19.00 and replace with the following seven entries	2
3921.90.11.	Where the textile component is present merely for reinforcing purposes Dans lesquelles la matière textile ne sert que de support	
	Above wording is consistent with that of Legal Note 2(a)(5) of Chapter 59. Tariff rate as in 3921.90.90	
3921.90.11.10	Phenol-formaldehyde resins and cotton Résines phénol-formaldéhyde et coton	
3921.90.11.20	Phenol-formaldehyde resins and nylon Résines phénol-formaldéhyde et nylon	
3921.90.11.30	Melamine-formaldehyde resins Résines mélamine-formaldéhyde	
3921.90.11.90	Other	

		Reasons for
HS Code	Description of Goods	Changes
3921.90.18.00	Rate of duty as in 3921.90.11.00Other plastics combined with textile material, containing man-made fibres or filaments	
3921.90.19.00	Other plastics combined with textile material	
3921.90.20.00	Of polymers of methacrylate or of cellulose or its chemical derivatives, excluding regenerated cellulose De polymères de méthacrylate ou de cellulose ou ses dérivés chimiques, à l'exclusion de la cellulose régénérée	2
3921.90.90	Other plates, sheets, film, foil and strip of plastics	3
3921.90.90.10	Delete this class (transferred to 3921.90.11 above)	2
3921.90.90.11	Delete this class	2
3921.90.90.12	Delete this class	2
3921.90.90.13	Delete this class	2
3921.90.90.19	Delete this class	2
3921.90.90.20	Renumber 3921.90.90.10Laminated with paper	2
3921.90.90.21	Renumber 3921.90.90.11Of phenol-formaldehyde resins De résines phénol-formaldéhyde	2
3921.90.90.22	Renumber 3921.90.90.12Of melamine-formaldehyde resins, single layer	2

		Reasons
HS Code	Description of Goods	Changes
3921.90.90.13		
	Of melamine-formaldehyde resins, multiple layers	5
	De résines mélamine-formaldéhyde, couches multiples	
3921.90.90.29	Renumber 3921.90.90.19	2
3921.90.90.30	Renumber 3921.90.90.20	
	Laminated with copper	2
3921.90.90.31	Renumber 3921.90.90.21	2
3921.90.90.32	Renumber 3921.90.90.22	2
3921.90.90.33	Renumber 3921.90.90.23	2
	De résines époxydes	۷
3921.90.90.39	Renumber 3921.90.90.29	2
3921.90.90.40	Renumber 3921.90.90.30Laminated with other metals	2
	Laminées avec d'autres métaux	
3921.90.90.31	New class	5
	Of polyurethanes	,
3921.90.90.32	New class	5
	Of phenolic resins	כ
3921.90.90.39	New class	_
	Of other plastics	5
3921.90.90.50	Renumber 3921.90.90.40	2
	Laminated with other materials Laminées avec d'autres matériaux	
3921.90.90.51	Renumber 3921.90.90.41	2
	Of epoxide resins laminated with glass . De résines époxydes laminées de verre	

HG Cada	Description of Cooks	Reasons
HS Code	Description of Goods	Changes
3921.90.90.42	New classOf epoxide resins laminated with graphite	5
3921.90.90.59	Renumber 3921.90.90.49	2
3921.90.90.92	Strapping of polymers of propylene reinforced with glass	2
3921.90.90.93	Delete this class	5
3921.90.90.93	New classWith vacuum deposited aluminum Avec de l'aluminium déposé à vide	5
3922.10.00.10	New classShower stalls, excluding portable Cabines de douche, à l'exclusion de ceux amovibles	5
3922.10.00.20	New classWashbasins (sinks) excluding portable Lavabos, à l'exclusion de ceux amovibles	5
3922.10.00.30	New classBaths, whether or not with walls Baignoires, même avec murs	5
3922.10.00.90	New classOther	5
3922.20.00.10	Lavatory seats and covers, cushioned Sièges et couvercles de cuvettes d'aisance, rembourrés	5
3922.20.00.20	Delete this class	5
3922.90	-Other sanitary ware	3

HS Code	Description of Goods	Reasons for Changes
3922.90.10	Lavatory pans (toilet bowls), flushing cisterns (toilet tanks) and urinals Cuvettes d'aisance (toilettes), réservoirs de chasse et urinoirs	1&2
3922.90.10.10	Toilet bowls and tanks, excluding portable	5
3922.90.10.20	New classUrinals, excluding portable Urinoirs, à l'exclusion de ceux amovibles	5
3922.90.10.90	Renumber 3922.90.10.30Portable	5
3922.90.90.10	Delete this class	5
3922.90.90.90	Delete this class	5
3923.10.00.10	Egg trays	2
3923.10.00.20	New classDisposable containers (for example, "clam shells") for fast food restaurants Contenants à jeter pour restaurants à service rapide ("coquilles de peigne", par exemple)	5
3923.10.00.30	New classIce cream tubs and similar containers Cuves à crème glacée et contenants simi- laires	5
3923.29.00.10	Grocery sacks and bags	2
3923.30.00.10	Delete 3923.30.00.10 and 3923.30.00.90 and replace with the following 15 entries	5
3923.30.00.10	Of polymers of ethylene	
3923.30.00.11	Of a capacity not exceeding 2 litres D'une contenance n'excédant pas 2 litres	

Reasons for Changes

HS Code	Description of Goods	Change
3923.30.00.12	Of a capacity exceeding 2 litres D'une contenance excédant 2 litres	
3923.30.00.20	Of polymers of vinyl chloride De polymères de chlorure de vinyle	
3923.30.00.21	Of a capacity not exceeding 2 litres D'une contenance n'excédant pas 2 litres	
3923.30.00.22	Of a capacity exceeding 2 litres D'une contenance excédant 2 litres	
3923.30.00.30	Of polyethylene terephthalate De polyéthylène téréphtalate	
3923.30.00.31	Of a capacity not exceeding 2 litres D'une contenance n'excédant pas 2 litres	
3923.30.00.32	Of a capacity exceeding 2 litres D'une contenance excédant 2 litres	
3923.30.00.40	Of polycarbonates	
3923.30.00.41	Of a capacity not exceeding 2 litres D'une contenance n'excédant pas 2 litres	
3923.30.00.42	Of a capacity exceeding 2 litres D'une contenance excédant 2 litres	
3923.30.00.90	Other	
3923.30.00.91	Of a capacity not exceeding 2 litres D'une contenance n'excédant pas 2 litres	
3923.30.00.92	Of a capacity exceeding 2 litres D'une contenance excédant 2 litres	
3923.40.00.20	Delete this class	5
3923.50.00.10	Couvercles pour gobelets	1
3923.50.00.20	Bottle caps, screw-on type	2
3923.50.00.30	Bouchons applicateurs	1

HS Code	Description of Goods	Reasons for Changes
3923.90.00	Other articles for the conveyance or packing of goods	3
3923.90.00.10	Emballages cloches	1
3923.90.00.30	Delete this class and replace with the following four entries	5
3923.90.00.30	Drums	
3923.90.00.31	Of a capacity not exceeding 25 litres . D'une contenance n'excédant pas 25 litres	
3923.90.00.32	Of a capacity exceeding 25 litres but not exceeding 120 litres	
3923.90.00.33	Of a capacity exceeding 120 litres D'une contenance excédant 120 litres	
3923.90.00.50	New class	5
3923.90.00.60	New classTrays for meat or produce display Plateaux pour étaler les viandes ou autres produits	5
3923.90.00.70	New classSingle portion containers (for example, for jams, for butter or for milk for coffee)	5
3923.90.00.80	New classJuice or other beverage containers, of a capacity not exceeding 250 ml Contenants pour jus ou autres breuvages, d'une contenance n'excédant pas 250 ml	5
3924.10.00.10	Utensils	4

HS Code	Description of Goods	Reasons for Changes
110 0000	200011101101101	011411800
3924.10.00.30	Disposable tumblers and cups Verres et tasses, à jeter	2
3924.10.00.40	Other disposable tableware	2
3924.10.00.50	New scopeKitchen utensil organizers (tray or carousel)	5
	Rangeurs d'ustensiles de cuisine (type plateau ou carrousel)	
3924.10.00.60	New scope	
	Microwave oven cookware	5
3924.10.00.90	Delete this class	
3924.10.00.91	Renumber 3924.10.00.70Other tumblers	4
3924.10.00.99	Renumber 3924.10.00.90	2
3924.90	-Other household articles and toilet articles Autres articles de ménage ou d'économie domestique et articles d'hygiène ou de toilette	3
3924.90.10.90	New class	
3,24.,90.10.,90	Other mattresses	2
	To account for, say, foam mattresses	
3924.90.90.60	New scopeTablecloths; place mats and other table mats; dresser covers; mattress covers; pillow covers	5
2021 00 00 63	Panumban 2021 00 00 62	2
3924.90.90.61	Renumber 3924.90.90.63	2
3924.90.90.61	New class	_
	Tablecloths	5

		Reasons for
HS Code	Description of Goods	Changes
3924.90.90.62	Renumber 3924.90.90.64	2
3924.90.90.62	New classPlace mats and other table mats Dessous-plat et similaires	5
3924.90.90.63	Renumber 3924.90.90.65	2
3924.90.90.90	Delete this class	2
3924.90.90.91	Renumber 3924.90.90.80	4
3924.90.90.99	Renumber 3924.90.90.90	2
3925.30.00.10	Venetian blinds	2
3925.90.00	-Other builders' ware	3
3925.90.00.10	Delete from 3925.90.00.10 to 3925.90.00.90 and replace with the following eight entries	2&5
3925.90.00.10	Fittings and mountings of Note 11 (ij) . Accessoires et garnitures de la Note 11 (ij)	
3925.90.00.11	Electrical protective plates Plaques pour protection de l'électricité	
3925.90.00.12	Towel rails	
3925.90.00.13	Soap dispensers	
3925.90.00.14	Handles and knobs (other than door knobs)	
3925.90.00.15	Door knobs	
3925.90.00.19	Other fittings and mountings Autres accessoires et garnitures	

HS Code	Description of Goods	Reasons for Changes
3925.90.00.90	Other builders' ware	
3926.20.30	Renumber 3926.20.80. Other articles of apparel and clothing accessories, of plastics combined with textile material	2
3926.20.31.00	Renumber 3926.20.81.00The textile component is woven and contains vegetable fibres and not more than 50 % by weight of silk or less than 50 % by weight of man-made fibres or filaments La composante textile est tissée et contient des fibres végétales et pas plus de 50 % en poids de soie ou moins de 50 % en poids de fibres ou filaments artificiels ou synthétiques	2
3926.20.32.00	Renumber 3926.20.82.00The textile component is woven and contains more than 50 % by weight of silk La composante textile est tissée et contient plus de 50 % en poids de soie	2
3926.20.39.00	Renumber 3926.20.89.00	2
3926.20.90	Other articles of apparel and clothing accessories	3
3926.20.90.19	Other rainwear	3
3926.40.90.00	Other ornamental articles	3
3926.90.00.10	Delete from 3926.90.00.10 to 3926.90.00.99 and replace with the following 24 entries	2,4&5
3926.90.20.10	Fittings of general use	
3926.90.20.11	Bolts, nuts, screws and washers Ecrous, boulons, vis et rondelles	

HS Code	Description of Goods
3926.90.20.12	Gaskets
3926.90.20.13	Chains, decorative
3926.90.20.19	Other fittings
3926.90.20.20	Safety equipment and parts thereof Articles de sécurité et leurs parties
3926.90.20.21	Life preservers, for water
3926.90.20.29	Other
3926.90.20.30	Seat covers, automotive
3926.90.20.40	Signs, signboards, letters and numbers . Enseignes, lettres et chiffres
3926.90.20.50	Pet supplies
3926.90.20.60	Lawn sprinklers; shower heads, hand held or fixed
3926.90.20.61	Lawn sprinklers
3926.90.20.62	Shower heads
3926.90.20.69	Other
3926.90.20.70	Floats for commercial fishing nets Flotteurs de filets pour pêche commerciale
3926.90.20.80	Transmission, conveyor or elevator belts Courroles transporteuses ou de transmis-

Reasons for HS Code Description of Goods Changes 3926.90.20.90 ----Other articles Autres articles Roues 3926.90.20.92 -----Bracelets, identification, for hospitals Bracelets d'identification pour hôpitaux 3926.90.20.93 -----Buckets and pails Seaux Epingles à linge Articles pour laboratoire Autres Note: Referring to the draft received from Finance, certain statistical classes are thought to be in the wrong heading. The following are examples: goods of 3926.90.00.14 fall in 39.25 (Note 11(b)) 39.25 (Note 11(ij)) 21 22 39.25 (Note ll(ij)) 25 39.25 (Note 11(f)) 39.25 (Note 11(f) 26 33 39.23 34 3923.50 3923.50 35 39.20 (Note 10) 51

52

39.20 (Note 10)



Chapter 39

PLASTICS AND ARTICLES THEREOF

Legal Notes.

. Throughout the Nomenclature the expression "plastics" means those materials of heading Nos. 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

- 2. This Chapter does not cover:
 - (a) Waxes of heading No. 27.12 or 34.04;
 - (b) Separate chemically defined organic compounds (Chapter 29);
 - (c) Heparin or its salts (heading No. 30.01);
 - (d) Stamping foils of heading No. 32.12;
 - (e) Organic surface-active agents and preparations of heading No. 34.02;
 - (f) Run gums or ester gums (heading No. 38.06);
 - (g) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
 - (h) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
 - (ii) Plaits, wickerwork or other articles of Chapter 46;
 - (k) Wall coverings of heading No. 48.14:
 - (I) Goods of Section XI (textiles and textile articles);
 - (m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (n) Imitation jewellery of heading No. 71.17;
 - (o) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (p) Parts of aircraft or vehicles of Section XVII;
 - (q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (r) Articles of Chapter 91 (for example, clock or watch cases);
 - (s) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (+) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (u) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (v) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpleces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).

- 3. Heading Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
 - (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300 °C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (heading Nos. 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading No. 39.10);
 - (e) Resols (heading No. 39.09) and other prepolymers.
- 4. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.

If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

The expression "copolymers" covers all polymers in which no single monomer contributes 95 \$ or more by weight to the total polymer content.

- 5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6. In heading Nos. 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (heading Nos. 39.01 to 39.14).
- 8. For the purposes of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether sem1-manufactured or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9. For the purposes of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the plastic layer (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10. In heading Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (Including squares) but not further worked (even if when so cut, they become articles ready for use).
- II. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litres;

- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Legal Note.

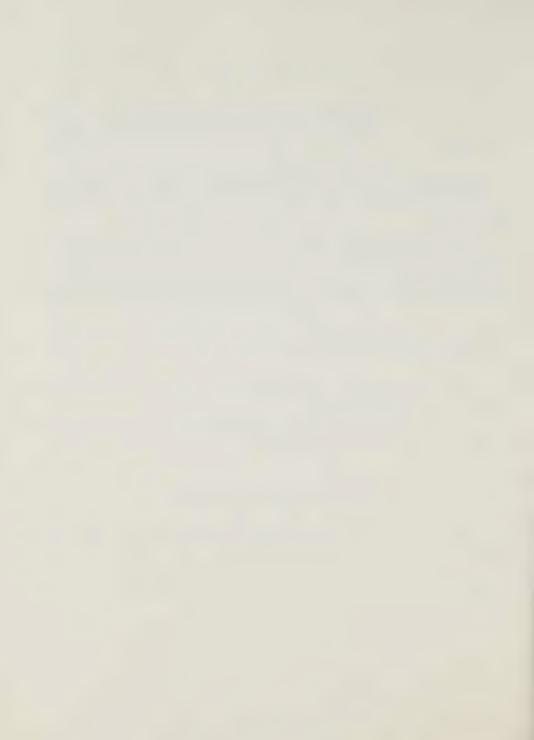
I. Within any one heading of this Chapter, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) are to be classified in the same subheading as homopolymers of the predominant comonomer and chemically modified polymers of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymers or chemically modified polymers are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymers (or homopolymers, as the case may be) of the same monomers in the same proportions.

Canadian Legal Note.

 The principles of Subheading Legal Note I above applies mutatis mutandis to the tariff items within any one subheading of this Chapter.

Statistical Note.

I. The principles of Subheading Legal Note I above applies mutatis mutandis to the statistical classes within any one tariff item of this Chapter.



Code	Description of Goods	Unit		Tariffs		
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
	SUB-CHAPTER I PRIMARY FORMS					
59.01	Polymers of ethylene, in primary forms.					
10 20	-Polyethylene having a specific gravity of less than 0.94	kg kg	9.7%	9.7%	20%	6%
3901.20.00.00	-Polyethylene having a specific gravity of 0.94 or more	kg	9.7%	9.7%	20%	6%
3901.30.00.00	-Ethylene-vinyl acetate copolymers	kg	9.7%	9.7%	20%	6%
3901.90.00.00	-Other (1)	kg	9.7%	9.7%	20%	6%
39.0 2	Polymers of propylene or of other olefins, in primary forms.					
3902.10.00.00	-Polypropylene	kg	9.5%	9.5%	20%	6%
3902.20.00.00	-Polyisobutylene	kg	5.5%	5.5%	20%	3.5%
3902.30.00.00	-Propylene copolymers	kg	10.1%	10.1%	20%	6.5%
3902.90.00.00	-Other (1)	kg	7.3%	7.3%	20%	4.5%
39.03	Polymers of styrene, in primary forms.					
3903.11.00.00	-Polystyrene	kg	10.1%	10.1%	25%	6.5%
3903.19 3903.19.10.	Other Moulding compositions	kg	11%	11%	25%	7%
90 3903.19.90.00	Other	kg kg	9.5%	9.5%	20%	6%
3903.20 3903.20.10.00 3903.20.90.00	-Styrene-acrylonitrile (SAN) copolymersMoulding compositions	kg kg	11% 9.5%	11% 9.5%	25% 20%	7 % 6 %
3903.30	-Acrylonitrile-butadiene-styrene (ABS)					
3903.30.10.00 3903.30.90.00	copolymersMoulding compositions	kg kg	11% 9.8%	9.8%	25 % 20 %	7% 6.5%
3903.90.00. 19 20 90	-Other	kg kg kg kg	10.1%	10.1%	20%	6.5%

⁽¹⁾ See Subheading Legal Note 1.(3) Quantity in dry weight required.

PAGE 39-6

Code	Description of Goods	Unit		Tar	iffs	
Number	Description of ecous	Meas.	BP	MFN	Gen	GP
59.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.					
3904.10.00.00	-Polyvinyl chloride, not mixed with any other substances	kg	10.1%	10.1%	25%	6.5%
3904,21.00. 10 20 90 3904,22,00,00	-Other polyvinyl chlorideNon-plasticised	kg kg kg	10.1%	10.1%	20%	6.5%
		kg	10.1%	10.1%		6.5%
904.30.00.00	-Vinyl chloride-vinyl acetate copolymers	kg	10.1%	10.1%	20%	6.5%
3904.40.00.00	-Other vinyl chloride copolymers	kg	10.1%	10.1%	25%	6.5%
3904.50.00.00	-Vinylidene chloride polymers	kg	7.3%	7.3%	20%	4.5%
3904.61.00.00 3904.69.00.00	-Fluoro-polymersPolytetrafluorethylene	kg kg	7.3% 7.3%	7.3% 7.3%	20% 20%	4.5%
3904.90.00.00	-Other (1)	kg	7.3%	7.3%	20%	4.5%
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.					
3905.11.00.00 3905.19.00.00	-Polymers of vinyl acetateIn aqueous dispersion	kg kg	9.1%	9.1% 9.1%	20% 20%	6% 6%
3905.20.00.00	-Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups	kg	9.1%	9.1%	20%	6%
3905.90.00.00	-Other	kg	7.3%	7.3%	20%	4.5%
39.06	Acrylic polymers in primary forms.					
3906.10.00.00	-Polymethyl methacrylate	kg	9.1%	9.1%	20%	6%
3906.90.00. 0 90	-Other	kg kg	8.5%	8.5%	20%	5.5%
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.					
3907.10.00.00	-Polyacetals	kg	9.1%	9.1%	20%	6%
3907.20 3907.20.10. 10 20 90	-Other polyethers (1)Moulding compositions	kg kg kg	8.2%	8.2%	25%	5%

⁽¹⁾ See Subheading Legal Note 1.

(In accordance with the Harmonized System)

Code	Decembel on of Conda	Unit		Tar	lffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
5907.20.90. 10 20 90	Other	kg kg kg	8%	8\$	20%	5%
3907.30.00. 10 90	-Epoxide resins	kg kg kg	9.1%	9.1%	20%	6%
3907.40 3907.40.10.00 3907.40.90.00	-PolycarbonatesMoulding compositions	kg kg	11%	11%	25% 20%	7% 6%
3907.50.00.00	-Alkyd resins	kg	10.1%	10.1%	25%	6.5%
3907.60.00.00	-Polyethylene terephthalate	kg	10.1%	10.1%	25%	6.5%
3907.91.00.00 3907.99.00. 10 90	-Other polyesters (1)Unsaturated	kg kg kg	10.1%	10.1%	20 % 20 %	6.5%
39.08	Polyamides in primary forms.					
3908.10 3908.10.10.00 3908.10.90.00	-Polyamide-6, -II, -I2, -6,6, -6,9, -6,10 or -6,12 Polycaprolactam	kg kg	7.5%	7.5% 9.1%	20% 25%	5% 6%
3908.90.00.00	-Other	kg	9.1%	9.1%	25%	6%
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.					
3909.10 3909.10.10.00 3909.10.20.00 3909.10.90.00	-Urea resins; thiourea resinsUrea formaldehyde moulding compositionsOther urea formaldehyde resins (2)Other urea resins; thiourea resins . (2)	kg kg kg	10% 9.2% 7.2%	10% 9.2% 7.2%	25% 20% 20%	6.5% 6% 4.5%
3909.20 3909.20.10.00 3909.20.90.00	-Melamine resinsMoulding compositions	kg kg	10%	10%	25% 25%	6.5% 6%
3909.30.00.00	-Other amino-resins (I)	kg	7.3%	7.3%	20%	4.5%
3909.40 3909.40.10.00 3909.40.90.00	-Phenolic resinsPhenol formaldehydes	kg kg	9.1% 7.3%	9.1% 7.3%	20% 20%	6% 4.5%
3909.50 3909.50.10.00 3909.50.90.00	-PolyurethanesMoulding compositions	kg kg	7.5% 7.1%	7.5% 7.1%	25% 20%	5% 4.5%
39.10 3910.00.00.00	Silicones in primary forms	kg	7.3%	7.3%	20%	4.5%

⁽¹⁾ See Subheading Legal Note !.(2) See Canadian Legal Note !.

PAGE 39-R

Code or Number	Description of Goods	Unit of		Tariffs		
		Meas.	BP	MEN	Gen	GP
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.					
3911.10.00. 10 20 90	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	kg kg kg	9.1%	9.1%	20%	6%
3911.90.00.00	-Other	kg	7.3%	7.3%	20%	4.5%
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.					
3912.11.00.00 3912.12.00.00	-Cellulose acetatesNon-plasticised	kg kg	9.2%	9.2%	20% 20%	6% 6%
3912.20.00.00	-Cellulose nitrates (including collodions) .	kg	9.2%	9.2%	20%	6%
3912.31.00.00 3912.39	-Cellulose ethers Carboxymethylcellulose and its salts	kg	10%	12.5%	25%	8%
3912.39.10.00 3912.39.90. 10 20 30 90	Moulding compositionsOtherEthyl celluloseEthyl celluloseOther	kg kg kg kg	Free 9.2%	Free 9.2%	20%	Free 6%
3912.90 3912.90.10.	-Other (I)Moulding compositions	kg kg	Free	Free	20%	Free
3912.90.90.00	Other	kg	9.2%	9.2%	20%	6%
39,13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.					
3913.10.00. 10 20	-Alginic acid, its salts and esters	kg kg	11.6%	11.6%	25%	7.5%
3913.90.00. 10 20	-Other	kg	8.5%	8.5%	20%	5.5%
30 90	rubber	kg kg kg				

⁽I) See Subheading Legal Note I.

Code		Unit		Tar						
or Number	Description of Goods	of Meas.	BP	MEN	Gen	GP				
39.14	lon-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms.									
3914.00.10.00 3914.00.90.00	Of polymers of styrene	kg kg	10.1%	10.1%	25% 25%	6.5%				
	SUB-CHAPTER II WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES									
39.15	Waste, parings and scrap, of plastics.									
3915.10.00.00	-Of polymers of ethylene	kg	9.7%	9.7%	20%	6%				
3915.20.00.00	-Of polymers of styrene	kg	10.1%	10.1%	25%	6.5%				
3915.30.00.00	-Of polymers of vinyl chloride	kg	10.1%	10.1%	20%	6.5%				
3915.90 3915.90.10.00	-Of other plastics (1)Of polymers of propylene or of other olefins	kg	10.1%	10.1%	25%	6.5%				
3915.90.20.00	Of polymers of vinyl acetate or of other vinyl esters	ka	9.1%	9.1%	25%	6%				
3915.90.30.00 3915.90.40.00	Of acrylic polymers	kg kg	9.1%	9.1%	25% 25%	6% 6%				
3915.90.50.00 3915.90.60.00	Of polycarbonates or other polyestersOf polyamides	kg kg	10.1%	10.1%	25% 25%	6.5%				
3915.90.71.00 3915.90.79.00 3915.90.80.00	Of polyurethanesOf polyurethane in cellular form	kg kg	13.5% 7.5%	13.5%	25% 25%	9% 5%				
3915.90.90.00	derivatives	kg kg	9.2%	9.2%	20% 25%	6% 6%				
39.16	Monofilament of which any cross-sectional dimension exceeds I mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.									
3916.10.00.00	-Of polymers of ethylene	kg	13.5%	13.5%	25%	9%				
3916.20.00.	-Of polymers of vinyl chloride	- kg	13.5%	13.5%	25%	9%				
90	Of other planting (I)	kg								
3916.90 3916.90.11.00 3916.90.19.	-of other plastics (I)of cellulose or its chemical derivativesof vulcanised fibre	kg	9.2%	9.2%	25% 20%	6% 6.5%				
10 90 3916.90.90	Of celluloid	kg kg kg	13.5%	13.5%	25%	9%				

⁽¹⁾ See Subheading Legal Note 1.(2) See Canadian Legal Note 1.

TABLE 39.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

PAGE 39-10

Code	Description of Goods	Unit	Tariffs			
Number	besci ipi ion or occus	Meas.	BP	MFN	Gen	GP
59.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.					
3917.10	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials					
3917.10.11.00 3917.10.12.00 3917.10.20. 10 20 90	UntiedOf hardened proteinOf cellulosic materialsTiedOf hardened proteinOf regenerated cellulose	kg kg kg kg kg	8.5% 10% 13.5%	8.5% 12.5% 13.5%	20% 25% 30%	5.5% 8% 9%
3917.21.00. 10 20 30	-Tubes, pipes and hoses, rigidOf polymers of ethylene	kg kg kg	13.5%	13.5%	30%	9%
90 3917.22.00.00 3917.23.00. 10 20 30	Other	kg kg kg kg	13.5%	13.5% 13.5%	30% 30%	9% 9%
40 90 3917.29.00.	Ducting or conduit	kg kg	13.5%	13.5%	30%	9%
11 12 13 19 20 30 40	PressureWater drainageDrain, waste or ventOf polymers of tetrafluoroethyleneOf polymidesOf polybutylene terephthalate	kg kg kg kg kg kg				
91 92 99	Of other plasticsReinforced with textile material	kg kg kg				
3917.31.00. 10 20 90 3917.32.00.	-Other tubes, pipes and hoses -Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	kg kg kg	13.5%	13.5%	25%	9%
10 20 30 90	combined with other materials, without filtings	kg kg kg	13.5%	13.5%	30%	9%
3917.33.00.	Other, not reinforced or otherwise combined with other materials, with fittings	kg	13.5%	13.5%	30%	9%
3917.39.00. 10 90	Other tubes, pipes and hoses	kg kg kg	13.5%	13.5%	30%	9%

⁽I) See Subheading Legal Note I.

(In accordance with the Harmonized System)

Code	December of October	Unit					
or Number	Description of Goods	Meas.	BP BP	MFN	Gen	GP	
917.40.00. 	FittingsPressureOf polymers of ethyleneOf polymers of vinyl chlorideOther fittingsOther fittingsOf polymers of ethyleneOf acrylonitrile-butadiene-styrene (ABS) copolymersOf other plastics	kg kg kg kg kg	13.5%	13.5\$	30\$	9%	
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or celling coverings of plastics, as defined in Note 9 to this Chapter.						
3918.10	-Of polymers of vinyl chloride						
3918.10.11.00 3918.10.19.00 3918.10.90. 10 20 30	Containing man-made fibres or filamentsCombined with other textile materialOtherWall or ceiling coveringsCellular floor coverings in rollsOther	m2 m2 m2 m2 m2 m2	20.2% 20% 13.5%	25% 22.5% 13.5%	50% 40% 30%	16.5% 15% 9%	
91 99	With an iniaid design, except cellular type	m ²					
3918.90 3918.90.11.00 3918.90.19.00 3918.90.90.	-Of other plastics (1)Combined with textile materialContaining man-made fibres or filamentsCombined with other textile materialOtherFloor tilesWall or celling coveringsOther	m ₂	20.2% 20% 13.5%	25% 22.5% 13.5%	50% 40% 30%	16.5% 15% 9%	
39.19	Self-adhesive plates, sheets, film, foll, tape, strip and other flat shapes, of plastics, whether or not in rolls.						
3919.10 3919.10.11.00 3919.10.19.00	-In rolls of a width not exceeding 20 cmPlastics combined with textile materialContaining man-made fibres or filamentsCombined with other textile materialOther than plastics combined with	kg kg	20.2%	25% 22.5%	50% 40%	16.5%	
3919.10.91.	textile materialOf polymers of methacrylate or of cellulose or its chemical derivatives, excluding regenerated cellulosePut up for retail sale	kg	10%	10%	20%	6.5%	
3919.10.92. 10 20	Not put up for retail sale	kg kg	10%	12.5%	25%	8\$	

⁽¹⁾ See Subheading Legal Note 1.

PAGE 39-12

Code	Description of Goods	Uni†				.,
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP
5919.10.99. 11 12 19 21 22 29	Of other plastics (2)Put up for retail saleOf polymers of vinyl chloride	kg kg kg kg kg	13.5%	13.5%	25%	9%
3919.90 3919.90.11.00 3919.90.19.00 3919.90.90. 10 90	-OtherPlastics combined with textile materialContaining man-made fibres or filamentsCombined with other textile materialOtherOf polymers of vinyl chioride	kg kg kg kg	20.2% 20% 13.5%	25% 22.5% 13.5%	50% 40% 25%	16.5% 15% 9%
39 . 2 0	Other plates, sheets, film, foll and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.					
3920.10.00. 	-Of polymers of ethylene	kg kg kg	13.5%	13.5%	25%	9%
3920.20.00. 10 20	-Of polymers of propylene	kg kg	13.5%	13.5%	25%	9%
3920.30.00. 11 12 19 21 22 29	-Of polymers of styrene	kg kg kg kg	13.5%	13.5%	25%	9%
3920.41.00.00 3920.42.00. 10 20	-Of polymers of vinyl chlorideRigidFlexibleOf a thickness exceeding 0.25 mmOf a thickness exceeding 0.25 mm	kg kg kg	13.5%	13.5%	25% 25%	9% 9%
3920.51.00. 10 20 3920.59.00. 10 20	-Of acrylic polymersOf polymethyl methacrylate	kg kg kg	10%	10%	20%	6.5%

⁽²⁾ See Canadian Legal Note I.

(In accordance with the Harmonized System)

Code	Decembed on of Conda	Unit of	Tariffs			
Number	Description of Goods	Meas.	BP	MEN	Gen	GP
920.61.00.	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters		13.5%	13.5%	25%	9\$
10 20 920.62.00.	Of polycarbonates	kg kg	13.5%	13.5%	25%	9%
920.63.00.	Of a thickness not exceeding 0.25 mmOf an thickness exceeding 0.25 mmOf unsaturated polyestersOf a thickness not exceeding 0.25 mmOf a thickness not exceeding 0.25 mmOf a thickness not exceeding 0.25 mmOf a thickness not exceeding 0.25 mm	kg kg	13.5%	13.5%	25%	9%
3920.69.00. 10 20	Of a thickness exceeding 0.25 mmOf a thickness occeeding 0.25 mmOf a thickness not exceeding 0.25 mmOf a thickness exceeding 0.25 mm	kg kg kg	13.5%	13.5%	25%	9%
3920.71.00.	-Of cellulose or its chemical derivatives Of regenerated cellulose	kg	10%	12.5%	25%	8%
20 3920.72.00.00 3920.73.00.	Of a thickness exceeding 0.25 mmOf vulcanised fibreOf cellulose acetate	kg kg kg	9.2%	9.2%	25% 20%	6% 6.5%
3920.79.00. 10	Of a thickness exceeding 0.25 mmOf other cellulose derivativesOf a thickness not exceeding 0.25 mm	kg kg kg	10%	10%	20%	6.5%
3920.91.00.	-Of other plastics (1) -Of polyvinyl butyral	kg	13.5%	13.5%	25%	9%
3920.92.00.	Of a thickness exceeding 0.25 mmOf polyamides	kg kg	13.5%	13.5%	25%	9%
20 3920.93.00.00 3920.94.00.	Of a thickness exceeding 0.25 mmOf amino-resins	kg kg kg	13.5%	13.5%	25% 25%	9% 9%
3920.99.00.	Of a thickness exceeding 0.25 mmOf other plastics (i)Of vinyl acetate or other vinyl	kg	13.5%	13.5%	25%	9%
11 12 13 14 19	esters or of other vinyl polymers, of a thickness not exceeding 0.25 mm	kg kg kg kg kg				
21	esters or of other vinyl polymers, of a thickness exceeding 0.25 mm	kg				
22 23 24 29	Of polymers of vinyl acetate	kg kg kg kg				
31 32	Of polymers of tetrafluoroethyleneOf a thickness not exceeding 0.25 mmOf other plastics	kg kg				
91 92 99	Of polymers of fluorohalocarbonsOf polymers of sluorohalocarbons	kg kg kg				

⁽¹⁾ See Subheading Legal Note 1.

TABLE 39.2 (CONT.)

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

PACE 30-14

Code or Number	Description of Goods o	Unit Tariffs				
		Meas.	BP	MFN	Gen	GP
9.21	Other plates, sheets, film, foll and strip, of plastics.					
921.11.00.00 3921.12.00.00 3921.13.00.	-CellularOf polymers of styrene	kg kg	13.5% 13.5% 13.5%	13.5% 13.5% 13.5%	25% 25% 25%	9% 9% 9%
90 921.14.00.00 921.19.00. 10	Other	kg kg kg kg	12.5%	12.5%	25% 25%	8 % 9 %
921.90 921.90.11. 10 20 30 90	-Other than cellularPlastics combined with textile materialWhere the textile component is present merely for reinforcing purposesPhenol-formaldehyde resins and cottonPhenol-formaldehyde resins and nylonMelamine-formaldehyde resins	kg kg kg	13.5%	13.5%	25 %	9\$
5921.90.18.00 5921.90.19.00	Other plastics combined with textile material, containing man-made fibres or filamentsOther plastics combined with	kg	20.2%	25%	50%	16.5%
5921.90.20.00	textile material	kg	20%	22.5%	40%	15%
5921.90.90.	excluding regenerated cellulose	kg	13.5%	13.5%	20%	6.5%
1 12	Of phenol-formaldehyde resinsOf melamine-formaldehyde resins, single layer	m ²				
13 19	Of melamine-formaldehyde resins,	m ²				
21	Other	m - kg				
22 23 29	Of phenolic resins	kg kg kg				
31 32 39	Of polyurethanes	kg kg kg				
41	glass	kg				
49	graphite	kg kg				
91 92	OtherOf polyester reinforced with glassStrapping of polymers of	kg				
93	propylene reinforced with glass	kg kg kg				

⁽¹⁾ See Subheading Legal Note 1.
(2) See Canadian Legal Note 1.

(In accordance with the Harmonized System)

Code	Decembed on of Condo	Unit	Tariffs				
or Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
9,22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.						
9922.10.00. 10 20 30 90	Baths, shower-baths and wash-basins	-	11.3%	11.3%	35%	7.5%	
5922.20.00. 10	-Lavatory seats and covers	No. No.	11.3%	11.3%	35%	7.5%	
3922.90 3922.90.10. 10	-Other sanitary wareLavatory pans (toilet bowls), flushing cisterns (toilet tanks) and urinalsToilet bowls and tanks, excluding portable	-	11.3%	11.3%	35%	7.5%	
30 3922.90.90.00	Other	_	13.5%	13.5%	30%	9%	
59.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.						
3923.10.00. 10 20 30 90	-Boxes, cases, crates and similar articles	-	13.5%	13.5%	30%	9\$	
3923.21.00. 10 20 30 40 51 52 60	-Sacks and bags (Including cones) -Of polymers of ethylene	-	13.5%	13.5%	30%	9%	
90 3923.29.00. 10 90	Other	-	13.5%	13.5%	30%	9%	
3923,30.00.	-Carboys, bottles, flasks and similar articles	-	13.5%	13.5%	30%	9\$	

⁽¹⁾ See Subheading Legal Note !.

(In accordance with the Harmonized System)

Code		Unit	Tariffs				
Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
3923.30.00.	Of polymers of vinyl chloride						
(cont.) 21	2 litres	-					
22	Of a capacity exceeding 2 litres	-					
31	Of polyethylene terephthalate						
32	2 litres	-					
32	Of polycarbonates						
41	Of a capacity not exceeding	_					
42	2 litres	-					
91	Other						
	2 litres	-					
92	Of a capacity exceeding 2 litres	-					
3923.40.00.	-Spools, cops, bobbins and similar		13.5%	13.5%	30%	9%	
10	supports	No.	10.00	10.00	30,6	96	
90	Other	-					
3923.50.00.	-Stoppers, lids, caps and other closures		13.5%	13.5%	30%	9%	
10	Lids for cups	-					
30	Brush-on closures	-					
40 90	Shaker-type tops for cans	_					
3923.90.00.	-Other articles for the conveyance or packing of goods		13.5%	13.5%	30%	9%	
10	Blister paks	-					
20	Vials	-					
31	Of a capacity not exceeding	_					
32	25 litres						
33	but not exceeding 120 litres	_					
40	Plant containers	-					
50 60	Jerrycans for gasoline	_					
70	Single portion containers (for						
	example, for jams, for butter or for milk for coffee)	-					
80	Juice or other beverage containers,						
90	of a capacity not exceeding 250 mlOther						
39.24	Tableware, kitchenware, other household						
	articles and toilet articles, of plastics.						
3924.10.00.	-Tableware and kitchenware		13.5%	13.5%	30%	9%	
10	Utensils	_					
30	Disposable tumblers and cups	-					
40 50	Other disposable tableware	_					
	or carousel)	-					
60 70	Microwave oven cookware	_					
90	Other	-					

(In accordance with the Harmonized System)

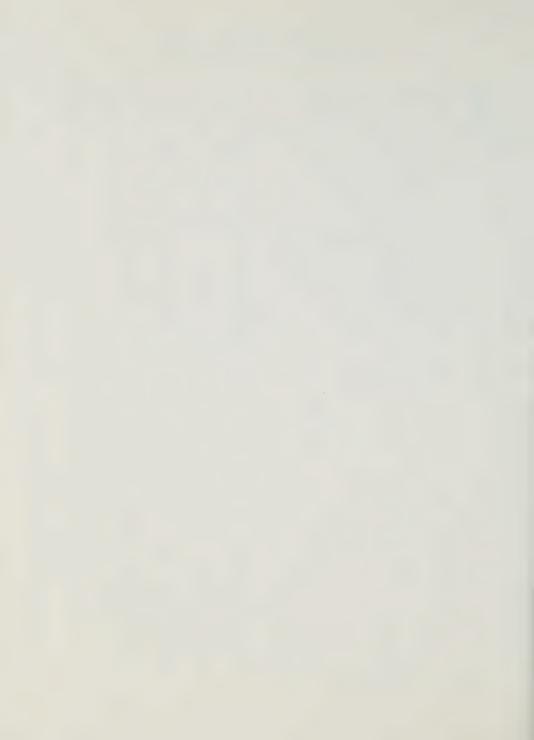
Code	D. antaklas of Ocata	Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
5924.90	-Other household articles and toilet						
5924.90.10.	articles Mattresses		15%	15%	30%	10%	
10	Waterbed mattresses	-	100	100	JU /5	10,6	
20	Pneumatic mattresses	-		1			
90 924.90.90.	Other mattresses	-	13.5%	13.5%	30%	9%	
1924.90.90.	Other	-	10.00	10.00	30,6	7 /0	
20	Portable picnic coolers	No.					
30 40	Ashtrays	_					
40	Trays, except ashtrays						
51	Shower	kg					
59	Other	kg					
	Tablecloths; place mats and other table mats; dresser covers; mattress						
	covers; pillow covers						
61	Tablecloths	kg					
62	Place mats and other table mats	kg					
63 64	Dresser covers	kg -					
65	Pillow covers	-					
	Wardrobe accessories						
71 72	Garment bags	_					
79	Other	-					
80	Flower pots	-					
90	Other	-					
39,25	Builders' ware of plastics, not						
	elsewhere specified or included.						
3925.10.00.00	-Reservoirs, tanks, vats and similar						
	containers, of a capacity exceeding		17.50	17.54	704	0.00	
	300 litres	-	13.5%	13.5%	30%	9%	
3925.20.00.00	-Doors, windows and their frames and	1					
	thresholds for doors	-	13.5%	13.5%	30%	9%	
7025 70 00	Chuthan blinds (including Vanation						
3925.30.00.	-Shutters, blinds (including Venetian blinds) and similar articles and parts						
	thereof		13.5%	13.5%	30%	9%	
10	Venetian blinds	1 -					
90	Other						
3925.90.00.	-Other builders' ware		13.5%	13.5%	30%	9%	
	Fittings and mountings of Note II (ij)						
11	Electrical protective plates	_					
13	Soap dispensers	-					
14	Handles and knobs (other than	1					
15	door knobs)	kg kg					
19	Other fittings and mountings	kg					
90	Other builders' ware	kg					
					1		

PAGE 39-18

Code	Description of Goods	Unit	Unit Tariffs				
Number	Description of Goods	Meas.	BP	MEN	Gen	GP	
59.26	Other articles of plastics and articles of other materials of heading Nos. 39.01 to 39.14.						
926.10.00. 10	-Office or school supplies	***	13.5%	13.5%	30%	9%	
926.20	Other	-					
926.20.10.	accessories (including gloves)Mittens and glovesMittens	pair	20%	25%	45%	16.5%	
21 29 5926.20.20.00	OtherOther articles of apparel and clothing accessories, of plastics	pair pair -	15%	15%	45%	10%	
926,20,81,00	combined with textile materialThe textile component is woven and contains vegetable fibres and not more than 50 % by weight of silk or less than 50 % by weight of man-made fibres or filaments	No.	22.5%	22.5%	35%	_	
926.20.82.00	The textile component is woven and contains more than 50 % by weight of silk	_	20%	20%	45%	13%	
926.20.89.00 926.20.90.	OtherOther articles of apparel and clothing accessoriesRainwear	No.	22.5%	25%	55% 30%	9%	
11 12 13 14 15 19 20 30 90	Man's raincoatsBay's raincoatsGirl's raincoatsGirl's raincoatsOther rainwearShampoo capesOther	No. No. No. No. No. No.					
3926.30.00.00	-Fittings for furniture, coachwork or the like	kg	13.5%	13.5%	30%	9%	
5926.40	-Statuettes and other ornamental articles						
5926.40.11.00 5926.40.19.00 5926.40.90.00	ReligiousOtherOther ornamental articles	-	Free 10.2% 13.5%	Free 10.2% 13.5%	Free 30% 30%	Free 6.5% 9%	
5926.90 5926.90.10.00 5926.90.20.	-OtherMats, door or automobileOtherFittings of general use	-	17.5%	17.5%	35% 30%	11.5%	
11 12 13 19	Boits, nuts, screws and washersCasketsOthains, decorativeOther fittings	kg kg -					

(In accordance with the Harmonized System)

Code		Unit		lar	iffs	
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
926.90.20.	Safety equipment and parts thereof					
cont.) 21 29	Life preservers, for water	No.				
30	Other	-				1
40	Signs, signboards, letters and					
F0	numbers	_				
50	Pet supplies					
61	Lawn sprinklers	-				
62	Shower heads	_	1			
69 70	Other	No.				
80	Transmission, conveyor or					
	elevator belts	-				
91	Other articles	_				
91						
92	hospitals	-				
93	Buckets and pails	-				
94	Clothes pins	_				
95 99	Laboratory ware	-				
37		1				
			1	1		
					1	
						1
			1			
			1.			



CHAPTER 39

APPENDIX



Chapter 39

PLASTICS AND ARTICLES THEREOF

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of heading Nos. 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence.

Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

- 2. This Chapter does not cover:
 - (a) Waxes of heading No. 27.12 or 34.04;
 - (b) Separate chemically defined organic compounds (Chapter 29);
 - (c) Heparin or its salts (heading No. 30.01):
 - (d) Stamping foils of heading No. 32.12;
 - (e) Organic surface-active agents and preparations of heading No. 34.02;
 - (f) Run gums or ester gums (heading No. 38.06):
 - (g) Synthetic rubber, as defined for the purpose of Chapter 40, or articles thereof;
 - (h) Saddlery or harness (heading No. 42.01) or trunks, suitcases, handbags or other containers of heading No. 42.02;
 - (ij) Plaits, wickerwork or other articles of Chapter 46;
 - (k) Wall coverings of heading No. 48.14;
 - (1) Goods of Section XI (textiles and textile articles);
 - (m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, ridingcrops or parts thereof);
 - (n) Imitation jewellery of heading No. 71.17:
 - (o) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (p) Parts of aircraft or vehicles of Section XVII;
 - (q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (r) Articles of Chapter 91 (for example, clock or watch cases);
 - (s) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (t) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (u) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (v) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
- Heading Nos. 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
 - (a) Liquid synthetic polyolefins of which less than 60% by volume distils at 300°C, after conversion to 1.013 millibars when a reduced-pressure distillation method is used (heading Nos. 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading No. 39.11):

- (c) Other synthetic polymers with an average of at least 5 monomer units;
- (d) Silicones (heading No. 39.10);
- (e) Resols (heading No. 39.09) and other prepolymers.
- 4. For the purpose of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer which predominates by weight over every other single comonomer, comonomers whose polymers fall in the same heading being regarded as constituting a single comonomer.

If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.

The expression "copolymers" covers all polymers in which no single monomer contributes 95% or more by weight to the total polymer content.

- 5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
- 6. In heading Nos. 39.01 to 39.14, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
- Heading No. 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (heading Nos. 39.01 to 39.14).
- 8. For the purpose of heading No. 39.17, the expression "tubes, pipes and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
- 9. For the purpose of heading No. 39.18, the expression "wall or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the plastic layer (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.
- 10. In heading Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut, they become articles ready for use).
- 11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:
 - (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 litre;
 - (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
 - (c) Gutters and fittings therefor;
 - (d) Doors, windows and their frames and thresholds for doors;
 - (e) Balconies, balustrades, fencing, gates and similar barriers;
 - (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;

- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Note.

1. Within any one heading of this Chapter, copolymens (including co-polycondensates, co-polyaddition products, block copolymens and graft copolymens) are to be classified in the same subheading as homopolymens of the predominant comonomer and chemically modified polymens of the kind specified in Chapter Note 5 are to be classified in the same subheading as the unmodified polymer, provided that such copolymens or chemically modified polymens are not more specifically covered by any other subheading and that there is no residual subheading named "Other" in the series of subheadings concerned. Polymer blends are to be classified in the same subheading as copolymens (or homopolymens, as the case may be) of the same monomers in the same proportions.

Supplementary Notes.

- 1. For the purpose of this chapter the following sub-chapters apply:
 - I. PRIMARY FORMS (heading Nos. 39.01 to 39.14)
 - II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES (heading Nos. 39.15 to 39.26)
- 2. For the purpose of classification at the eight digit or ten digit subheading levels of this chapter, copolymers and polymer blends are to classified in the subheading covering polymers of that comonomer which predominates by weight over every other single comonomer. Comonomers whose polymers fall in the same subheading are regarded as constituting a single comonomer.

If no single comonomer predominates, copolymers or polymer blends, as the case may be, are to be classified in the subheading which occurs last in numerical order among those which equally merit consideration. Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer, unless more specifically provided for.



Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
39.01		Polymers of ethylene, in primary forms.					
3901.10.00	10		kg kg	9.7%	9.7%	20%	6%
3901.20.00	00	-Polyethylene having a specific gravity of 0.94 or more	kg	9.7%	9.7%	20%	6%
3901.30.00	00	-Ethylene-vinyl acetate copolymers	kg	9.7%	9.7%	20%	6%
3901.90.00	00	-Other	kg	9.7%	9.7%	20%	6%
39.02		Polymers of propylene or of other olefins, in primary forms.					
3902.10.00	00	-Polypropylene	kg	10.1%	10.1%	20%	6.5%
3902.20.00	00	-Polyisobutylene	kg	5.5%	5.5%	20%	3.5%
3902.30.00	00	-Propylene copolymers	kg	10.1%	10.1%	20%	6.5%
3902.90.00	00	-Other	kg	7.3%	7.3%	20%	4 . 5%
39.03		Polymers of styrene, in primary forms.					
3903.11.00 3903.19.00	00	-Polystyrene:Expansible	kg kg kg	10.1%	10.1%	25% 20%	6.5% 6.5%
3903.20.00	00	-Styrene-acrylonitrile (SAN) copolymers.	kg	10.1%	10.1%	20%	6.5%
3903.30.00	10	-Acrylonitrile-butadiene-styrene (ABS) copolymersMoulding compositionsOther.	kg kg	10.1%	10.1%	25%	6.5%
3903.90.00	20	-OtherStyrene-butadiene copolymers Styrene-maleic copolymers Other	kg kg kg	10.1%	10.1%	20%	6.5%
39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.					
3904 . 10 . 00	00	-Polyvinyl chloride, not mixed with any other substances	kg	10.1%	10.1%	25%	6.5%
3904.21.00 3904.22.00	00	-Other polyvinyl chloride: Non-plasticised. Plasticised.	kg kg	10.1%	10.1%	20% 25%	6.5%
3904.30.00	00	-Vinyl chloride-vinyl acetate copolymers	kg	10.1%	10.1%	20%	6.5%
3904.40.00	00	-Other vinyl chloride copolymers	kg	10.1%	10.1%	25%	6.5%
3904.50.00	00	-Vinylidene chloride polymers	kg	7 . 3%	7.3%	20%	4.5%
3904.61.00 3904.69.00		-Fluoro-polymers:Polytetrafluoroethylene	kg kg	7.3% 7.3%	7.3% 7.3%	20% 20%	4.5%
2004 00 00	00	-Other		7.3%	7.3%	20%	4.5%

PAGE 39- 6

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.					
3905.11.00 3905.19.00		-Polymers of vinyl acetate:In aqueous dispersionOther.	kg kg	9.1%	9.1% 9.1%	20% 20%	6% 6%
3905.20.00	00	-Polyvinyl alcohols, whether or not containing unhydrolysed acetate groups.	kg	9.1%	9.1%	20%	6%
3905.90.00	00	-Other	kg	7.3%	7.3%	20%	4 . 5%
39.06		Acrylic polymers in primary forms.					
3906.10.00	00	-Polymethyl methacrylate	kg	9.1%	9.1%	20%	6%
3906.90.00	10	-Other. Acrylamide. Other.	kg kg	8.5%	8.5%	20%	5.5%
39.07		Polyacetals, other polyethers and epoxide resins, in primary forms; polylcarbonates, alkyd resins, polylallyl esters and other polyesters, in primary forms.					
3907.10.00	00	-Polyacetals	kg	9.1%	9.1%	20%	6%
3907.20.00	20	-Other polyethers. Polyethylene glycol. Polypropylene glycol. Other.	kg	9.1%	9.1%	25%	6%
3907.30.00	00	-Epoxide resins	kg	9.1%	9.1%	20%	6%
3907.40.00	00	-Polycarbonates	kg	10.1%	10.1%	25%	6.5%
3907.50.00	00	-Alkyd resins	kg	10.1%	10.1%	25%	6.5%
3907.60.00	00	-Polyethylene terephthalate	kg	10.1%	10.1%	25%	6.5%
3907.91.00 3907.99.00		-Other polyesters:UnsaturatedOtherThermoplastic	kg kg	10.1%	10.1%	20% 20%	6.5% 6.5%
	20	Thermosetting.	kg				
39.08		Polyamides in primary forms.					
3908.10		-Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12					
3908.10.10 3908.10.90	00	Polycaprolactam	kg kg	7.5% 9.1%	7.5% 9.1%	20% 25%	5% 6%
3908.90.00	00	-Other	kg	9.1%	9.1%	25%	6%
39.09		Amino-resins, phenolic resins and polyurethanes, in primary forms.					
3909.10 3909.10.10 3909.10.90		-Urea resins; thiourea resins Urea formaldehydes	kg kg	8.5% 7.3%	8 . 5% 7 . 3%	25% 20%	5.5% 4.5%
3909.20.00	00	-Melamine resins	kg	9.1%	9.1%	25%	6%
3909.30.00	00	-Other amino-resins	kg	7.3%	7.3%	20%	4.5%

Converted to the Harmonized System

3909.40.90	00	-Phenolic resins			1		
3909 . 40 . 10 3909 . 40 . 90 3909 . 50	00		1				
3909.50		Phenol formaldehydes	kg kg	9.1% 7.3%	9.1% 7.3%	20% 20%	6% 4.5%
3909.50.90	00	-Polyurethanes Moulding compositions	kg kg	7.5% 7.3%	7.5% 7.3%	25% 20%	5% 4.5%
39.10							
3910.00.00	00	Silicones in primary forms	kg	7.3%	7.3%	20%	4.5%
39.11		Petroleum resins, coumarone- indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.					
3911.10.00		-Petroleum resins, coumarone, indene or coumarone-indene resins and					
	10 20 90	polyterpenes. Coumarone-indene Polyterpene. Other.	kg kg kg	9.1%	9.1%	20%	6%
3911.90.00	00	-Other	kg	7.3%	7.3%	20%	4.5%
39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.					
3912.11.00 3912.12.00			kg kg	9.2% 9.2%	9.2%	20% 20%	6% 6%
3912.20.00	00	-Cellulose nitrates (including collodions)	kg	9.2%	9.2%	20%	6%
	00	-Cellulose ethers:Carboxymethylcellulose and its salts	kg	10%	12.5%	25%	8%
3912.39 3912.39.10 3912.39.90	00	OtherMoulding compositions		Free 9.2%	Free 9.2%	20%	Free 6%
	20 30	Methyl cellulose Ethyl cellulose Hydroxyethylcellulose. Other.	kg kg kg				
3912.90 3912.90.10	10	-OtherMoulding compositions	kg	Free	Free	20%	Free
3912.90.90	90	Other.	kg kg	9.2%	9.2%	20%	6%
39.13		Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.					
3913.10.00	10		kg	11.6%	11.6%	25%	7.5%

PAGE 39- 8

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3913.90.00	10	-Other	kg	8.5%	8.5%	20%	5.5%
	90	rubber	kg kg		-		
39.14							
3914.00		Ion-exchangers based on polymers of heading Nos. 39.01 to 39.13, in primary forms.					
3914.00.10 3914.00.90	00	Of polymers of styrene	kg kg	10 . 1% 7 . 3%	10.1% 7.3%	25% 25%	6.5% 4.5%
39.15		Waste, parings and scrap, of plastics.					
3915.10.00	00	-Of polymers of ethylene	kg	9.7%	9.7%	20%	6%
3915.20.00	00	-Of polymers of styrene	kg	10.1%	10.1%	25%	6.5%
3915.30.00	00	-Of polymers of vinyl chloride	kg	10.1%	10.1%	20%	6.5%
3915.90 3915.90.10	00	-Of other plastics Of polymers of propylene or other Olefins	kg	10.1%	10.1%	25%	6.5%
3915.90.20	00	Of polymers of vinyl acetate or other vinyl monomers	kg	9.1%	9.1%	25%	6%
3915.90.30 3915.90.40 3915.90.50	00	Of acrylic polymers	kg kg	9.1%	9.1%	25% 25%	6% 6%
3915.90.60	00	polyesters	kg kg	10.1% 9.1%	10.1% 9.1%	25% 25%	6.5%
3915.90.71 3915.90.79 3915.90.80	00	Of polyurethane in cellular formOf other polyurethanes	kg kg	13.5% 7.5%	13.5% 7.5%	25% 25%	9% 5%
3915.90.90		derivativesOther	kg kg	9.2% 9.1%	9.2% 9.1%	20% 25%	6% 6%
39.16		Monofilament of which any cross-sectional dimension exceeds 1mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	·				
3916.10.00	00	-Of polymers of ethylene	kg	13.5%	13.5%	25%	9%
3916.20.00	10	-Of polymers of vinyl chloride Cove base (floor edging)	- kg	13.5%	13.5%	25%	9%
3916.90		-Of other plastics Of cellulose or its chemical					
3916.90.11 3916.90.19	00	derivatives:Of vulcanized fibre		9.2%	9.2%	25% 20%	6% 6.5%
3916.90.90	90	Of celluloid Other	kg kg kg	13.5%	13.5%	25%	9%
39.17		Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.					
3917.10		-Artificial guts (sausage casings) of hardened protein or of cellulosic materials					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3917.10.19 3917.10.90	00 00 10 20 90	Layflat tubing and shirred tubing not otherwise worked:Of hardened proteinOtherOtherOf hardened proteinsOf regenerated cellulose.	kg kg kg kg	8.5% 10% 13.5%	8.5% 12.5% 13.5%	20% 25% 30%	5.5% 8% 9%
3917.22.00 3917.23.00	10	-Tubes, pipes and hoses, rigid:Of polymers of ethyleneOf polymers of propyleneOf polymers of vinyl chlorideDrain, waste and vent	kg kg kg	13.5% 13.5% 13.5%	13.5% 13.5% 13.5%	30% 30% 30%	9% 9% 9%
3917.29.00	90 10 20 30	OtherOf other plasticsFabric reinforcedReinforced with fibreglassOf phenolic resins, reinforcedOf acrylic polymers:AB type, drain, waste and vent	kg kg kg kg	13.5%	13.5%	30%	9%
	91 92	ABS type, other. Other: Polymers of tetrafluoroethylene Of polyamides	kg kg kg kg				
	10 20 90	Of polymers of vinyl chloride	kg kg kg	13.5%	13.5%	25%	9%
3917.32.00	10 20 30 90	Other, not reinforced or otherwise combined with other materials, without fittingsGarden hoseLaboratory tubingCaryflat tubing.	metre metre kg metre	13.5%	13.5%	30%	9%
3917.33.00	10		metre	13.5%	13.5%	30%	9%
3917.39.00	90 10 90	Other		13.5%	13.5%	30%	9%
3917.40.00	10 21 22 29 90	Drain, waste and vent:Of polymers of vinyl chlorideABS type.	kg - -	13.5%	13.5%	30%	9%
39.18		Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.					
3918.10 3918.10.11	00						
3918.10.19	00	or in part of man-made fibres or filaments	m² m²	20.2% 20%	25% 22.5%	50% 40%	16.5% 15%

PAGE 39- 10

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3918.10.90		Other	m ²	13.5%	13.5%	30%	9%
	19	Containing asbestos	m²				
	30 91	Cellular floor coverings in rolls					
	99	With an inlaid design, except cellular type Other	m² m²				
3918.90	00	-Of other plasticsPlastics and textile combinations:The textile component being wholly					
		or in part of man-made fibres or filaments	m²	20.2%	25%	50%	16.5%
3918.90.19 3918.90.90		Other Other Floor tiles	m²	20% 13.5%	22.5% 13.5%	40% 30%	15%
		Wall or ceiling coverings	m² m²				
39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.					
3919.10		-In rolls of a width not exceeding 20cmPlastics and textile combinations:					
3919.10.11	00	The textile component being wholly or in part of man-made fibres or filaments	ka	20.2%	25%	50%	16.5%
3919.10.19 3919.10.20	00	OtherOf polymers of methacrylate; of cellulose or its chemical derivatives, excluding regenerated	kg	20%	22.5%	40%	15%
	10	cellulose	-	10%	10%	20%	6.5%
3919.10.30	10	Of regenerated cellulose	-	10%	12.5%	25%	8%
3919.10.90	10	Other Other In packages for retail sale	kg - kg	13.5%	13.5%	25%	9%
3919.90		-OtherPlastics and textile combinations which can, without fracturing, be bent manually around a cylinder of a diameter of 7mm, at a temperature					
3919.90.11	00	or in part of man-made fibres or					
3919.90.19 3919.90.90	10	Otherof vinyl chloride	kg	20.2% 20% 13.5%	25% 22.5% 13.5%	50% 40% 25%	16.5% 15% 9%
39.20	30	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.					
3920.10.00		-Of polymers of ethylene		13.5%	13.5%	25%	9%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3920.10.00							
cont'd	11	0.25mm or less in thickness	kg kg				
	19	Other Having a specific gravity greater	, y				
		than 0.94:					
	21	O.25mm or less in thickness	kg kg				
			5				
3920.20.00	10	-Of polymers of propylene	kg	13.5%	13.5%	25%	9%
	90	0.25mm or less in thickness	kg				
			_	40 5%	10 50/	0.59/	9%
3920.30.00		-Of polymers of styrene		13.5%	13.5%	25%	9%
	11	Acrylonitrile-butadiene-styrene					
	40	(ABS) copolymers	kg				
	12	Styrene-acrylonitrile (SAN) copolymers	kg				
	19	Other	kg				
	0.4	Greater than 0.25mm in thickness: Acrylonitrile-butadiene-styrene					
	21	(ABS) copolymers	kg				
	22	Styrene-acrylonitrile (SAN)					
	29	copolymers	kg kg				
	25	Other	\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \				
		-Of polymers of vinyl chloride:			10 50/	050/	00/
3920.41.00 3920.42.00	00	Rigid	kg	13.5%	13.5%	25% 25%	9% 9%
3320.42.00	10	0.25mm or less in thickness	kg	10.0%	10.0%	20,0	- / /
		Greater than 0.25mm in thickness	kg				
		-Of acrylic polymers:					
3920.51.00		Of polymethyl methacrylate		10%	10%	20%	6.5%
		0.25mm or less in thickness	kg		Į.		
3920.59.00	20	Greater than 0.25mm in thickness	kg	13.5%	13.5%	25%	9%
		0.25mm or less in thickness	kg				
	20	Greater than 0.25mm in thickness	kg				
		-Of polycarbonates, alkyd resins,					
		polyallyl esters or other polyesters:		40 5%	13.5%	25%	9%
3920.61.00	10	Of polycarbonates	kg	13.5%	13.5%	25/0	3/0
		Greater than 0.25mm in thickness					
3920.62.00		Of polyethylene terephthalate	1	13.5%	13.5%	25%	9%
		0.25mm or less in thickness Greater than 0.25mm in thickness	kg kg	1			
3920.63.00		Of other unsaturated polyesters		13.5%	13.5%	25%	9%
		0.25mm or less in thickness	kg				
3920.69.00	20	Greater than 0.25mm in thickness	kg	13.5%	13.5%	25%	9%
		0.25mm or less in thickness	kg				
	20	Greater than 0.25mm in thickness	kg				
		-Of cellulose or its chemical					
		derivatives:			1.5 -50	0=0/	00/
3920.71.00	10	Of regenerated cellulose	kg	10%	12.5%	25%	8%
		Greater than 0.25mm in thickness					
		Of vulcanised fibre	kg	9.2%	9.2%	25%	6%
3920.73.00	10	Of cellulose acetate	kg	10%	10%	20%	6.5%
		Greater than 0.25mm in thickness					
3920.79.00		Of other cellulose derivatives		10%	10%	20%	6.5%
		C.25mm or less in thickness					1
	20	Greater than 0.25mm in thickness	kg				
		-Of other plastics:					

PAGE 39- 12

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3920.91.00	10	Of polyvinyl butyral	kg	13.5%	13.5%	25%	9%
3920.92.00	10	Of polyamides	kg	13.5%	13.5%	25%	9%
3920.93.00 3920.94.00	00	Greater than 0.25mm in thicknessOf amino-resins	kg kg	13.5% 13.5%	13.5% 13.5%	25% 25%	9% 9%
3920.99.00	20	Greater than 0.25mm in thicknessOf other plasticsOf vinyl polymers, 0.25mm or less	kg kg	13.5%	13.5%	25%	9%
	12 13 14	in thickness:Of polymers of vinyl propionateOf polymers of vinyl acetateOf polyvinyl alcoholOf polyvinyl formalOf vinyl polymers, greater than 0.25mm in thickness:	kg kg kg kg				
	22 23 24	Of polymers of vinyl propionateOf polymers of vinyl acetateOf polyvinyl alcoholOf polyvinyl formal	kg kg kg kg				
	31	Uf polymers of tetrafluoroethylene:	kg kg				
	91 99	Other: OtherOther	kg kg				
39.21		Other plates, sheets, film, foil and strip, of plastics.					
3921.11.00 3921.12.00 3921.13.00	10	-Cellular:Of polymers of styreneOf polymers of vinyl chlorideOf polyurethanesCarpet underpad	kg kg kg	13.5% 13.5% 13.5%	13.5% 13.5% 13.5%	25% 25% 25%	9% 9% 9%
3921.14.00 3921.19.00	10	Other Of regenerated cellulose Of other plastics. Of polyethylene	kg kg kg	12.5% 13.5%	12.5% 13.5%	25% 25%	8% 9%
3921.90		Other -OtherPlastics and textile combinations:The textile component being wholly	kg				
3921.90.19	00	or in part of man-made fibres or filamentsOtherOt polymers of methacrylate; of cellulose or its chemcial	kg kg	20.2%	25% 22.5%	50% 40%	16.5% 15%
3921.90.90		derivatives, except regenerated cellulose	kg	10% 13.5%	10% 13.5%	20% 25%	6.5% 9%
	13 I	fabric:Of phenol-formaldehyde with cottonOf phenol-formaldehyde with nylonOf mel amine formaldehydeOtherPlastic materials reinforced with paper:	kg kg kg				
	21	paper:Of phenol formaldehyde	kg kg				

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3921.90.90							
cont'd	29	Other	kg				
		reinforced, laminated with copper					
		sheets or foil:					
	31	Of polyester.	kg				
	133	lOf epoxide resin	kg kg				
	39	Uther,	kg				
	140	Plastic materials, whether or not reinforced, laminated with metal					
		sheets or foil other than copper	kg				
		Plastics, whether or not reinforced, laminated with					
		non-plastic materials:					
	51	Of epoxide resin laminated with					
	59	glass	kg kg				
		Uther:					
	91	Of polyester reinforced with glass					
	93	Panels, not reinforced	kg kg				
	99	Other	kg				
39.22		Baths, shower-baths, wash-basins,					
		bidets, lavatory pans, seats and					
		covers, flushing cisterns and similar sanitary ware, of plastics.					
	00	-Baths, shower-baths and wash-basins	-	11.3%	11.3%	35%	7.5%
3922.20.00	10	-Lavatory seats and covers	No	11.3%	11.3%	35%	7.5%
	20	Lavatory seat covers	No				
	90	Other	No				
3922.90 3922.90.10		-Other					
3922.90.10		Closets, closet tanks, lavatories, urinals		11.3%	11.3%	35%	7.5%
	10	Portable sanitary ware	-	11.076	11.5%	33/0	7.5%
3922.90.90	90	0ther	-	13.5%	13.5%	30%	00/
0012.00.00	10	Bathroom segments, modular and		13.5%	13.5%	30%	9%
	00	complete	-				
	90	Other	-				
39.23		Articles for the conveyance or packing					
		of goods, of plastics; stoppers, lids,					
		caps and other closures, of plastics.					
3923.10.00		-Boxes, cases, crates and similar articles		40 50/	40 =0/	2000	***
	10	Plastic egg trays	-	13.5%	13.5%	30%	9%
	90	Other	-				
3923.21.00		-Sacks and bags (including cones):					
3323.21.00	10	Of polymers of ethylene	_	13.5%	13.5%	30%	9%
	20	Dry cleaners' garment sacks and					
		bags	-				
	40	Shopping sacks and bags	_				
2000 00 00	90	Other	-				
3923.29.00		Of other plastics	_	13.5%	13.5%	30%	9%
	90	Other	_				

PAGE 39- 14

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3923.30.00		-Carboys, bottles, flasks and similar			- Value		
	10	articles		13.5%	13.5%	30%	9%
	90	Insulated	-				
3923.40.00		-Spools, cops, bobbins and similar					
		supports		13.5%	13.5%	30%	9%
	10		No				
		cassettes	-				
	90	Other	-				
3923.50.00		-Stoppers, lids, caps and other closures		13.5%	13.5%	30%	9%
	20	Lids for cups	_				
	30	Brush-on closures	_				
	40	Shaker-type tops for cans	-				
	90	Other	-				
3923.90.00		-Other		13.5%	13.5%	30%	9%
		Blister paks	-				- "
	30		_				
	40	Collapsible tubes	_				
	90	Other	-				
39.24		Tableware, kitchenware, other household					
		articles and toilet articles, of plastics.					
3924.10.00		-Tableware and kitchenware		13.5%	13.5%	30%	9%
	10		-				
	20	Food storage containers	_				
	40	Disposable tableware, except					
		tumblers	-				
	50	Tablecloths	kg				
		Other:	kg				
	91	Tumblers	-				
	99	Other	-				
3924.90		-Other					
3924.90.10	40	Mattresses		15%	15%	30%	10%
	20	Waterbed mattresses	_				
3924.90.90		Other		13.5%	13.5%	30%	9%
	10	Bathroom accessories	-				
	30	Portable picnic coolers	No				
	40	Trays, except ashtrays	-				
		Curtains:					
	51	Shower	kg				
	33	Other	kg				
	61	pillow covers: Dresser covers	kg				
	62	Mattress covers	-				
	63	Pillow covers	-				
	71	Wardrobe accessories: Garment bags	_				
	72	Garment hangers	-				
	79	Other	-				
	91	Other:					
		Other	-				
39.25		Builders' ware of plastics, not elsewhere specified or included.					

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3925.10.00	00	-Reservoirs, tanks, vats and similar					1
		containers, of a capacity exceeding					
		300 litres	-	13.5%	13.5%	30%	9%
3925 20 00	00	-Doors, windows and their frames and					
0020.20.00	00	thresholds for doors	-	13.5%	13.5%	30%	9%
				10.0%	10.0%	00%	1
3925.30.00		-Shutters, blinds (including Venetian					
		blinds) and similar articles and parts		10 50	40 50/	0.00/	00/
	10	thereof	_	13.5%	13.5%	30%	9%
	90	Other	-				
3925.90.00	10	-Other		13.5%	13.5%	30%	9%
	20	Wall panels	kg				
	20	switches or outlets	_				
	30	Towel bars	-				
	40	Soap dispensers	-				
	51	Plastic hardware:					
	52	Handles	kg ka				
	59	Other	kg				
	90	Other	kg				
							-
39.26		Other articles of plastics and articles of other materials of heading Nos.					
		39.01 to 39.14.			1		
3926.10.00		-Office or school supplies		13.5%	13.5%	30%	9%
0.00	10	Looseleaf binders and similar		13.5%	13.5%	30%	3/0
		covers	-				
	90	Other	-				
3926.20		-Articles of apparel and clothing					
320.20		accessories (including gloves)					
3926.20.10		Mittens and gloves		20%	25%	45%	16.5%
	10	Mittens	pair				
	21	Gloves:					
	29	Disposable	pair				
926.20.20		Belts	-	15%	15%	45%	10%
		Articles, except mittens, gloves and			1	, -,	1 .0%
		belts, of materials which are					
3926.20.31	00	plastics and textile combinations:					
320.20.31	00	The textile component being woven, consisting wholly or in part of					
		vegetable fibres and containing not					
		more than 50% by weight of silk nor					
		50% or more by weight of man-made	l				
926 20 32	00	fibres or filaments	No	22.5%	22.5%	35%	_
020.20.02	-	and containing more than 50% by					
		weight of silk	-	20%	20%	45%	13%
926.20.39	00	Other	No	22.5%	25%	55%	-
926.20.90		Other		13.5%	13.5%	30%	9%
1	11	Men's raincoats	No				
	12	Bov's raincoats	No				
	13	Women's raincoats	No				
	14	Girl's raincoats	No				
	15	Babies' raincoats	No				
	20	OtherShampoo capes	No No				
	30	Baby pants	No				
	90	Other	-				
926.30.00	00	-Fittings for furniture, coachwork or the like	ka	13.5%	13.5%	30%	9%

PAGE 39- 16

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
3926.40		-Statuettes and other ornamental	1		1		1
		articles					
		Statuettes:			-	_	
3926.40.11 3926.40.19	00	Religious	_	Free 10.2%	Free 10.2%	Free 30%	Free 6.5%
3926.40.19		Other	_	13.5%	13.5%	30%	9%
	-			10.5%	10.5%	30%) 5/8
3926.90.00		-Other		13.5%	13.5%	30%	9%
1		Semi-finished articles:					
	11	Welting for footwear	-				
	13	Ski blanks	kg				
	14	Channels, punched or drilled	ka				
	19	Other	kg				
		Hardware:					
	21	Handles	kg				
	22	Knobs Bolts, nuts, screws, washers and	kg				
	23	gaskets	kg				
	24	Fasteners, except bolts, nuts.	\ \ 9				
		screws and washers	kg				
	25	Curtain and drapery rods, poles					
	0.0	and track	-				
	26	Curtain and drapery cranes and decorative accessories	_				
	27	Pole line hardware	_				
	28	Decorative chain	-				
	29	Other	kg				
		Parts and accessories for					
	31	containers:					
	32	Bottle bands	-				
	92	aerosol containers	_				}
	33	Spray head dispensers, excluding					
		those for aerosol containers	-		}		
	34	Spouts	-				
	35	Roll-on devices	-				
	36	Parts of shipping or distribution containers	_				
	39	Other	-				
		Safety equipment and parts thereof:					
	41	Life preservers, water safety	No				
	49	Other	-				
		Stairtreads; mats; trays pins and pegs:					
	51	Stairtreads	m²				
		Mats	m²				
	53	Trays, excluding household type	-				
	54	Pins and pegs	-				
		Lawn sprinklers; floats for commercial fishing nets;					
		laboratory plastic ware; pet					
		supplies; hospital identification					
		beads and bracelets; automobile					
		seat covers:					
	61 62		A1=				
	63	Floats for commerical fishing netsLaboratory plastic ware	No -				
	64	Pet supplies	-				
	65	Hospital identification beads and					
		bracelets	-				
	66	Conveyor belts, elevator or					
	67	transmission	-				
	70	Automobile seat coversOther parts, attachments and	-				
	, 0	accessories	_				
		Other:					
	91	Signs and signboards; letters and					
		numbers; labels and tags	-				1
	99	Other	-				

CHAPTER 40

Rubber and Articles Thereof

A. Introduction

Proposed Chapter 40 incorporates, in whole or in part, 82 items of the Customs Tariff as listed below:

```
20630-1 Containers ... filters, drop counters, clamps, tubes ...
        Gums. namely:
 25404-1 Gums and blends ... wholly or in chief part gums, n.o.p.
 40924-1 Aluminum sluice-type devices ... parts of all the foregoing
 40938-1 Internal combustion tractors ... accessories ... parts thereof ...
 40956-1 Axles, belts ... (agricultural machinery)
        Machinery and apparatus for use in mining, quarrying ... namely:
         Air engines ... Dust collectors ... Loading machines ...:
 41014-1
          Of a class or kind not made in Canada; parts thereof
 41220-1 Articles and materials ... form part ... machines ... 41201-1 ...
 41233-1 Sheets or plates ... photo-polymer coated ...
 41515-1 Washing machines ... parts of washing machines
*42530-1 Semi-pneumatic ... solid tires ... manufacture of power lawn mowers
        Machines, n.o.p., and accessories ... parts of the foregoing:
 42700-1 Other than the following
42700-8 Dishwasher parts, namely: door guards ... push buttons ...
         Articles ... otherwise ... classified ... 42700-1 to 42700-4 ...:
42701-1 Other than the following (See 42701-2)
42726-1 Ball and roller bearings ... n.o.p.; parts thereof
42747-1 Machinery, apparatus ... parts ... manufacture of ... steroids
43800-1 Railway cars and parts thereof, n.o.p.
        Bearings ... compressors ... parts of all the foregoing:
43807-1 When of a class or kind made in Canada
        Ammeters ... Horns ... Windshield and window wipers ...:
43812-1 ... articles ... original equipment ... automobiles ...
43816-1 ... articles ... repair of goods ... items 41006-1 ...
43837-1 ... tires and tubes ... manufacture of motorcycles
43872-1 Bellows ... manufacture of air suspension systems for trucks ...
43877-1 Materials ... manufacture of passenger automobiles ...
*43898-1 Chloroprene rubber, unmanufactured ...
43906-1 Saddles ... Tires ... Parts of the foregoing ... unicycles ...
*43907-1 Parts, n.o.p., and tires ... manufacture of unicycles, bicycles ...
44022-1 Manufactures of iron, brass or other metal ...
44053-1 Parts of aircraft, n.o.p.
44059-1 ... power units ... tires and tire inner tubes ... aircraft ...
44062-1 Hinges ... furniture ... repair ... (civil aircraft)
44200-1 Articles and material ... manufacture of (agricultural machinery)
44205-1 Materials ... parts ... goods ... (various) items ...
```

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

```
44300-1 Apparatus, and parts ... for cooking or for heating buildings ...
 44503-1 Parts of electric light fixtures and appliances ...
 47600-1 X-ray apparatus ... microscopes ... parts ...
 47620-1 Gloves, mittens and other wearing apparel ... lead-impregnated ...
 47700-1 Containers and parts thereof ... bacterins, toxins, serums ...
 47900-1 Materials and articles for use exclusively ... items 47600-1 ...
         Machinery and apparatus ... (exploration of) oil ... natural gas ...:
 49101-1 Belting and hose ... parts of all the foregoing
 49102-1 Blow-out preventers ... rotary tables ... parts ...
          All other machinery ... parts of goods enumerated in item 49103-1:
 49104-1
          Of a class or kind made in Canada
 49105-1
           Of a class or kind not made in Canada
         Machinery and apparatus ... producing unrefined oil from shales ...:
         Of a class or kind made in Canada; parts thereof
 49215-1
 49217-1 Walking draglines ... open pit mining, and parts thereof
 49220-1 Materials ... manufacture of goods ... (petroleum industry)
 51102-1 Articles and materials for use in the manufacture of golf balls
 56830-1 Gloves and mitts of all kinds, n.o.p.
 58000-1 Hair, spring and other mattresses
 61000-1 Belting, n.o.p. ...
*61005-1 Unfinished reinforced belts ... manufacture ... belt vacuum filters
*61605-1 Rubber, crude ... unmanufactured, n.o.p.
*61610-1 Powdered rubber and rubber of gutta percha waste or junk
*61615-1 Recovered rubber and rubber substitute
*61620-1 Latex, being crude rubber in liquid form ...
*61625-1 Scrap or used tires and tubes ... manufacture of reclaim rubber
*61630-1 Balata, crude, unmanufactured
*61635-1 Gutta percha, unmanufactured
*61640-1 Materials, non-alcoholic, in liquid or paste form ...
*61645-1 Hard rubber, in strips or sheets, not less than 1/16" ...
*61650-1 Hard rubber, in strips or sheets less than 1/16" ...
*61655-1 Rubber, partially compounded ...
61800-1 Rubber cement and all manufactures of rubber and gutta percha, n.o.p.
*61810-1 Tires and tubes ... for equipment of the agricultural implements ...
*61815-1 Tires and tubes, wholly or in part of rubber
*61815-2 Solid, press-on, industrial rubber tires; off-highway tires ...
*61820-1 Unhardened vulcanized natural rubber sheets ...
*61825-1 Rubber discs ... for use in the manufacture of rubber thread
*61830-1 Sheets or sheeting of compounded rubber ...
*61835-1 Sole crepe rubber ... manufacture of heels and soles for footwear
61840-1 Chloroprene foam in sheets ... manufacture of wet suits ...
*61845-1 Fire retardant neoprene cellular foam rubber ...
*61846-1 Acrylonitrile - butadiene rubber foam or chloroprene rubber foam ...
*61850-1 Rubber stoppers ... manufacture of evacuated blood collection tubes
*61900-1 Rubber or gutta percha hose; rubber mats ... rubber packing
*61905-1 Rubber clothing and clothing made from waterproofed cotton fabrics
 68205-1 Articles and materials ... repair ... goods ... 68200-1
*68400-1 Rubber thread, not covered
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^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

*68405-1 Thread, of rubber or rubber compound ... manufacture of golf balls

*68406-1 Rubber thread not covered ...

69605-1 Apparatus, utensils and instruments ...

84900-1 Goods ... manufacture of fertilizers ...

85100-1 Materials for use in the manufacture of synthetic rubber Chemical products ... of the chemical or allied industries ...:

93819-26 Preparations ... manufacture of chewing gums

B. The Board's Analysis and Recommendations

The Board received six submissions regarding Chapter 40 from the following associations and companies:

> Borg-Warner Chemicals Canadian Chemical Producers' Association, The (CCPA) Canadian Textiles Institute. The (CTI) Imperial Tobacco Rubber Association of Canada. The (RAC) Westar Mining Ltd.

The Rubber Association of Canada (RAC) sought a new designation for agricultural and horticultural tractor tires by including the standard North American designations R1-R2-F1-F2 in the Customs nomenclature under heading 40.11. It was argued that such new tariff items would clearly differentiate between specially designed agricultural and horticultural tractor tires and other general purpose tractor tires. This proposal would have no effect on the rates of duty but would eliminate the complex and costly administration of the end-use certificate system. While the Board is sympathetic to the RAC's concerns, evidence presented at the public hearing confirmed that the R1-R2-F1-F2 designation of agricultural and horticultural tractor tires is not an internationally recognized standard and the Board has concluded that the inclusion of such standards in the HS would violate Canada's international obligations. Therefore, the Board does not recommend any change in the proposed Nomenclature for agricultural and horticultural tires under heading 40.11.

The RAC also made a number of suggestions to improve and simplify the statistical identification of a variety of goods under headings 40.09 and 40.10. The Board has reviewed these proposals and recommends the following changes.

1. Under subheading 4009.20, delete classes 4009.20.00.10 through 4009.20.00.30 and insert:

4009.20.00.10 ----For radiators

2. Under subheading 4009.30. delete classes 4009.30.00.10 through 4009.30.00.50 and insert:

4009.30.00.10 ----For radiators

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

3.	Under	subheading	4009.40	delete	classes	4009.40.	00.10	and	4009.	40.00	.20
	and in	nsert:									

4009.40.00.10 ----For radiators each

- 4. With respect to items 4009.50.00.10 through 4009.50.00.90 change the unit of measure from "metre" to "each".
- 5. Delete items 4010.10.00.10 through 4010.10.00.90 and substitute by the following:

6. Delete items 4010.99.00.10 through 4010.99.00.90 and substitute by the following:

		MFN Rate
	Of a width not exceeding 20 cm	17.5%
	transmission	
80	Other flat belts and belting	
90	Other, including synchronous	

7. Delete items 4010.91.00.21 through 4010.91.00.29.

Westar Mining Ltd. was concerned about the possible future tariff treatment of certain rubber goods for the mining industry which currently enter under tariff item 41014-1. The Board's staff informed Westar that its concerns would be covered by the Supplementary Annex and the company agreed that this would be satisfactory.

The CCPA's concerns related in detail to other Chapters and they made no specific comments regarding Chapter 40.

The concerns raised by Imperial Tobacco regarding tariff items 61000-l and 46240-l relate to HS tariff items which will be covered by Phase TII of this Reference.

The CTI's submission regarding the French text of item 4006.90.00.10 has already been corrected by the Corrigendum of July 20, 1984.

The submission by Borg-Warner Chemicals did not refer specifically to any HS items but emphasized the need to maintain the existing rates of duty for each product classified in Chapter 40.

The Board's analysis of the proposed rates of duty for Chapter 40 did not identify any items which meet the Board's three criteria for rate of duty restoration.

The Board recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 1, line 3, replace the semicolon after "hard" by a colon.

In the English text of Legal Note 3(a), line 1, replace "prevulcanised" by "pre-vulcanised".

In the English text of Legal Note 5(b)(i) replace "emulsifers" by "emulsifiers".

In the English text of Legal Note 5(b)(ii) add a semicolon after "emulsifiers".

In the English text of Legal Note 5(b)(iii), line 7, replace "additivities" by "additives".

In the English text of Legal Note 9, line 1, remove the comma after "40.05".

The Board's Nomenclature Recommendations

TABLE 40.1

Reasons for HS Code Description of Goods Changes --Other forms of natural rubber 4001.29 3 Autres formes de caoutchouc naturel 4001.30.00.90 ----Balata, gutta-percha and similar natural Balata, gutta-percha et gommes naturelles analogues 4002.10 -Styrene-butadiene rubber (SBR): carboxylated styrene-butadiene rubber (XSBR) . . . 5 4002.39.00.00 --Halo-isobutene-isoprene rubber (CIIR 3 Caoutchouc isobutène-isoprène halogéné (CIIR ou BIIR) 4002.90 -Other synthetic rubber and factice derived 3 Autres caoutchoucs synthétiques et factice pour caoutchouc dérivé des huiles

HS Code	Description of Goods	Reasons for Changes
4002.99	Other, including factice and thioplasts Autres, y compris factice et thioplastes	3
4005.90	-Other compounded rubber, unvulcanised Autres caoutchoucs mélangés, non vulcanisés	3
4006.90.00	-Other forms and articles of unvulcanised rubber	3
4008.11.00.20	Uncut automotive weatherstrip Bourrelet d'étanchéité non coupé, pour automobile	5
4008.11.00.30	Other uncut weatherstrip	5
4008.19.00	Rods and profile shapes	3
4008.21.90.	New classOther	2
4008.21.00.10	Renumber 4008.21.90.10	2
4008.21.00.20	Renumber 4008.21.90.20Other soling sheets	2
4008.21.00.30	Renumber 4008.21.90.30	2
4008.21.00.40	Renumber 4008.21.90.40Other sheeting	2
4008.21.00.50	Renumber 4008.21.90.50	2
4008.21.00.90	Renumber 4008.21.90.90	2
4008.29.00	Rods and profile shapes	3
4010.90	-Other conveyor or transmission belts or belting	3

HS Code	Description of Goods	Reasons for Changes
4010.91.00.11	Light duty (of a tension rating not exceeding 25 kg/cm)	Ц
4010.91.00.12	Heavy duty (of a tension rating exceeding 25 kg/cm), except steel reinforced	4
4010.91.00.13	Heavy duty (of a tension rating exceeding 25 kg/cm), steel reinforced . De type lourd (d'une résistance excédant 25 kg/cm), renforcées en acier	4
4011.90	-Other new pneumatic tires	3
4011.91.00.10	Des types utilisés pour tracteurs	2
4011.91.00.20	For off-highway vehicles	3
4011.91.00.21	Des types utilisés pour l'équipement agricole	2
4011.91.00.90	Other with a "herring-bone" or similar thread	3
4011.99.00.10	Des types utilisés pour tracteurs	2
4011.99.00.20	For off-highway vehicles	3
4011.99.00.21	Des types utilisés pour l'équipement agricole	2
4011.99.00.90	Other tires	3
4012.10.10.00	Des types utilisés pour avions	2

HS Code	Description of Goods	for Change
4012.90.00	-Other solid or cushion tires, interchangeable tire treads and tire flaps Bandages (pleins ou creux), bandes de roulement amovibles pour pneumatiques et "flaps" de pneus	3
4012.90.00.10	Solid or cushion	2
4012.90.00.20	Renumber 4012.90.00.30	2
4012.90.00.20	New classTire treads	3
4013.10.00.10	Des types utilisés pour les voitures de tourisme	2
4013.90	-Other inner tubes	3
4013.90.10.00	Des types utilisés pour avions	2
4013.90.90.10	Des types utilisés pour motocycles	2
4013.90.90.20	Des types utilisés pour l'équipement agricole	2
4013.90.90.30	Des types utilisés pour les machines de construction	2
4014.90.00	-Other hygienic or pharmaceutical articles Autres articles d'hygiène ou de pharmacie	3
4014.90.00.30	Bouteilles	2
4015.90.00	-Other articles of apparel and clothing accessories	3
4015.90.00.10	Fishermen's suits	4
4015.90.00.31	Pour hommes ou pour garçonnets	2
4015.90.00.32	Pour femmes ou pour fillettes	2
4015.90.00.91	Des types utilisés pour sécurité nautique	2

		for
HS Code	Description of Goods	Changes
4016.90	-Other than cellular rubber	3
4016.91.00.10	Revêtements de sol	2
4016.91.00.20	Tapis de pied	2
4016.91.00.22	Pour bain	2
4016.93.00	Joints, rondelles et autres garnitures d'étanchéité	4
	French text in HS needs to be redrafted in Brussels. Texts not aligned.	
4016.93.00.90	Autres garnitures d'étanchéité	2
4016.99.00	Other articles	3
4016.99.00.93	This is the group for non cellular rubber. Delete this class	2
4016.99.00.94	Renumber 4016.99.00.93Equipement de sécurité	2
4017.00.10	Waste and scrap; sheets, strips, rods and tubes, of hard rubber of a thickness of less than 1.6 mm	2
4017.00.10.20	Delete this class	5
4017.00.10.21	Renumber 4017.00.10.20	5
4017.00.10.22	Renumber 4017.00.10.30	5
4017.00.10.23	Renumber 4017.00.10.40	5
4017.00.90	Other articles of hard rubber Autres ouvrages en caoutchouc durci	3
4017.00.90.10	Delete this class	5
4017.00.90.11	Renumber 4017.00.90.10	5

HS Code	Description of Goods	for Changes
4017.00.90.12	Renumber 4017.00.90.20	5
4017.00.90.13	Renumber 4017.00.90.30	5

Chapter 40

RUBBER AND ARTICLES THEREOF

Legal Notes.

- Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means
 the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha,
 guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such
 substances reclaimed.
- 2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles);
 - (b) Footwear or parts thereof of Chapter 64;
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94, or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves and articles of heading Nos. 40.11 to 40.13).
- In heading Nos. 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4. In Note I to this Chapter and in heading No. 40.02, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 ° and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM); and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5. (a) Heading Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) Plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

*

- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as raw material:
 - (1) emulsifiers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers;
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.
- For the purposes of heading No. 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.
- Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9. In heading Nos. 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

(In accordance with the Harmonized System)

PAGE 40-3

Code or Description of Goods Unit Tariffs of Meas. BP MFN Gen						
	Description of Goods		BP	MFN	Gen	G P
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.					
4001.10.00.00	-Natural rubber latex, whether or not prevulcanised	kg	Free	Free	Free	Free
4001.21.00.00	-Natural rubber in other formsSmoked sheets	kg	Free	Free	5%	Free
4001.29	(TSNR)	kg	Free	Free	5%	Free
4001.29.10.00 4001.29.20.00	Crepe sheets; sheets and stripsCrepe rubber sheets or sheeting for use in the manufacture of heels and	kg	10.2%	10.2%	27.5%	6.5%
4001.29.90.00	soles for footwear	kg kg	Free Free	Free Free	27.5% 5%	Free Free
4001.30.00. 10 20 90	-Balata, gutta-percha, guayule, chicle and similar natural gumsGuayuleChicleBalata, gutta-percha and similar natural gums	kg kg kg	Free	Free	15%	Free
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.					
4000 44 00 00	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR)	,			_	
4002.11.00.00	Latex	kg kg	Free Free	Free Free	Free 5%	Free Free
4002.20.00.00	-Butadiene rubber (BR)	kg	Free	Free	5%	Free
4002.31.00.00	-Isobutene-Isoprene (butyl) rubber (IIR); halo-Isobutene-Isoprene rubber (CIIR or BIIR) Isobutene-Isoprene (butyl) rubber (IIR) .	kg	Free	Free	5%	Free
4002.39.00.00	Halo-isobutene-isoprene rubber (CIIR or BIIR)	kg	Free	Free	5%	Free
4002.41.00.00	-Chloroprene (chlorobutadiene) rubber (CR) Latex	kg kg	Free Free	Free Free	Free 5%	Free Free
4002.51.00.00 4002.59.00.00	-Acrylonitrile-butadiene rubber (NBR)Latex	kg kg	Free Free	Free Free	Free 5%	Free Free
4002.60.00.00	-Isoprene rubber (IR)	kg	Free	Free	5%	Free
4002.70.00.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	kg	Free	Free	5%	Free
4002.80.00.00	-Mixtures of any product of heading No. 40.01 with any product of this heading					

(In accordance with the Harmonized System)

PAGE 40-4

Code or Description of Goods		Unit of	Tariffs				
Number	Description of Goods	Meas.	BP	MFN	Gen	GP	
4002.91.00.00	-Other synthetic rubber and factice derived from oils Latex	ka	Free	Free	Free	Free	
4002.99.00. 10 20 90	Other, including factice and thioplastsThioplastsOther	kg kg kg	Free	Free	5%	Free	
40.03 4003.00.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip	kg	Free	Free	Free	Free	
40.04 4004.00.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	kg	Free	Free	Free	Free	
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.						
4005.10.00.00	-Compounded with carbon black or silica	kg	10.2%	10.2%	27.5%	6.5%	
4005.20.00.00	-Solutions; dispersions other than those of subheading No. 4005.10	kg	10.2%	10.2%	27.5%	6.5%	
4005.91.00.00 4005.99.00.00	-Other compounded rubber, unvulcanisedPlates, sheets and strip	kg kg	10.2%	10.2%	27.5% 27.5%	6.5%	
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.						
4006.10.00.00	-"Camel-back" strips for retreading rubber tires	-	10.2%	10.2%	27.5%	6.5%	
4006.90.00. 10 90	-Other forms and articles of unvulcanised rubber	kg -	10.2%	10.2%	27.5%	6.5%	
40.07	Vulcanised rubber thread and cord						
4007.00.10.00 4007.00.90.00	Not covered	kg kg	Free 10.2%	6.8%	15 % 27.5 %	Free 6.5%	

(In accordance with the Harmonized System)

PAGE 40-5

Code	Description of Goods	Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.						
4008.11.00. 10 20 30 90	-Of cellular rubberPlates, sheets and strlpCarpet underpadUncut automotive weatherstrlpUncut other weatherstrlp	-	10.2\$	10.2%	27.5%	6.5%	
4008.19.00. 10 90	Rods and profile shapes	m ²	10.2%	10.2%	27.5%	6.5%	
4008.21.10.00 4008.21.10.00 4008.21.90. 10 20 30 40 4008.29.00.	-Of non-cellular rubberPlates, sheets and stripSheets of vulcanised natural rubber, containing not less than 90 % natural rubber hydrocarbon, with a residual permanent set after 500 % elongation of not more than 10 %, with an elongation at break of not less than 700 %, such properties being attained without the ald of oil extension, whether or not with surface layer or layers of crepe rubber, for use as an abrasion resistant lining in Canadian manufacturesOtherSoling sheets, crepe rubberEngravers' sheetingGasket material or stockOther sheetingGasket material or stock	- - - - - -	Free 10.2%	Free 10.2%	27.5% 27.5% 27.5%	Free 6.5%	
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, Joints, elbows, flanges).						
4009.10.00.00	-Not reinforced or otherwise combined with other materials, without fittings.	metre	11.3%	11.3%	35%	7.5%	
4009.20.00. 10 90	-Reinforced or otherwise combined only with metal, without fittingsFor radiatorsOther	each metre	11.3%	11.3%	35%	7.5%	
4009.30.00. 10 90	-Reinforced or otherwise combined only with textile materials, without fittings	each metre	11.3%	11.3%	35%	7.5%	
4009.40.00. 10 90	-Reinforced or otherwise combined with other materials, without fittings	each metre	11.3%	11.3%	35%	7.5%	

(In accordance with the Harmonized System)

PAGE 40-6

Description of Goods		Unit of		Tar	iffs		
Number	Description of Goods	Meas.	BP	MEN	Gen	GP	
4009.50.00. 10 20 90	-With fittings	each each each	11.3%	11.3%	35%	7.5%	
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.						
4010.10.00. 10 20 91 92 99	-Of trapezoidal cross-section (V-belts and V-belting)	-	7.5%	17.5%	27.5%	7.5%	
\$010.91.00. 11	-Other conveyor or transmission belts or beltingOf a width exceeding 20 cm	-	7.5%	17.5%	27.5%	7.5%	
13	Heavy duty (of a tension rating exceeding 25 kg/cm), except steel reinforced	-					
010.99.00.90	OtherOf a width not exceeding 20 cmFlat belts and belting for power transmissionOther flat belts and beltingOther, including synchronous	-	7.5%	17.5%	27.5%	7.5%	
0.11	New pneumatic tires, of rubber.						
011.10.00.	-Of a kind used on motor cars (including station wagons and racing cars)	No.	10.2%	10.2%	35%	6.5%	
011.20.00.00	-Of a kind used on buses or lorries	No.	10.2%	10.2%	35%	6.5%	
011.30.00.00	-Of a kind used on aircraft	No.	Free	Free	27.5%	Free	
011.40.00.00	-Of a kind used on motorcycles	No.	10.2%	10.2%	35%	6.5%	
011.50.00.00	-Of a kind used on bicycles	No.	10.2%	10.2%	35%	6.5%	
011.91.00. 10 21 29 90	-Other new pneumatic tiresHaving a "herring-bone" or similar threadOf a kind used on tractorsFor off-highway vehiclesOtherOther with a "herring-bone" or similar thread	No. No.	10.2%	10.2%	35%	6.5%	

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of		Tarl	ffs	
Number	Description of Goods	Meas.	BP	MEN	Gen	GP
4011.99.00. 10 21 29 90	OtherOf a kind used on tractorsFor off-highway vehiclesOf a kind used on farming equipmentOtherOther tires	No. No. No.	10.2%	10.2%	35%	6.5%
40,12	Retreaded or used pneumatic tires of rubber; solid or cushion tires, interchangeable tire treads and tire flaps, of rubber.					
4012.10 4012.10.10.00 4012.10.90.00	-Retreaded tiresOf a kind used on aircraftOther	No.	Free 10.2%	Free 10.2%	27.5% 35%	Free 6.5%
4012.20.00.00	-Used pneumatic tires	No.	10.2%	10.2%	35%	6.5%
4012.90.00. 11 19 20 30 90	-Other solid or cushion tires, Interchange- able tire threads and tire flapsSolid or cushionIndustrialOtherTire threadsTire flapsOther	No. No. -	10.2%	10.2%	35\$	6.5%
40.13	Inner tubes, of rubber.					
4013.10.00. 10 90	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	No.	10.2%	10.2%	35%	6.5%
4013.20.00.00	-Of a kind used on bicycles	No.	10.2%	10.2%	35%	6.5%
4013,90 4013,90,10,00 4013,90,90, 10 20 30	-Other inner tubesOf a kind used on aircraftOtherOf a kind used on motorcyclesOf a kind used on farming equipmentOf a kind used on construction machineryOther	No.	Free 10.2%	Free 10.2%	27.5% 35%	Free 6.5%
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.					
4014.10.00.00	-Sheath contraceptives	-	10.2%	10.2%	27.5%	6.5%
4014.90.00. 10 20 30 40 90	-Other hyglenic or pharmaceutical articles	-	10.2%	10.2%	27.5%	6.5%

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of		Tar	lffs		
Number		Meas.	BP	MFN	Gen	GP	
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.						
4015.11.00.00 4015.19.00.00	-GlovesSurgical	pair pair	20% 20%	25% 25%	45% 45%	16.5%	
4015.90.00.	-Other articles of apparel and clothing accessories	-	20%	22.5%	35%	15\$	
31 32 39	Men's and boys'Women's and girls'OtherOther, including clothing for safety purposesOf a kind used in water	No. No.					
91 99	Of a kind used in water	No.					
40.16	Other articles of vulcanised rubber other than hard rubber.						
4016.10.00.	-Of cellular rubber	m ²	10.2%	10.2%	27.5%	6.5%	
91 99	Other	-					
4016.91.00.	-Other than cellular rubberFloor coverings and mats	_	11.3%	11.3%	35\$	7.5%	
19 21 22	OtherMatsFor automobilesFor baths	-					
29 4016.92.00.00 4016.93.00.	Erasers	-	10.2%	10.2%	27.5% 27.5%	6.5% 6.5%	
20 30 40 50	Washers	-					
60 91 99	Oil seals	-					
1016.94.00.00	Boat or dock fenders, whether or not inflatable	-	10.2%	10.2%	27.5%	6.5%	
1016.95 1016.95.10.00 1016.95.90.00 1016.99.00.	Other inflatable articlesAlr mattressesOtherOther articles	No.	15% 10.2% 10.2%	15% 10.2% 10.2%	30% 27.5% 27.5%	10% 6.5% 6.5%	
91	OtherStoppers, including those for	_					
92 93 99	Bottles and containers	-					

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of		Tar	ffs			
Number	Description of Goods	Meas.	BP	MFN	Gen	GP		
0.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.							
017.00.10.	Waste and scrap; sheets, strips, rods and tubes, of hard rubber of a thickness of less than I.6 mm Waste and scrap	kg	Free	Free	Free	Free		
20 30 40 017.00.90. 10 20 30 90	Sheets and stripsRodsTubesOther articles of hard rubberSheets and stripsTubesTubesTubes	-	10.2%	10.2%	27.5%	6.5%		



CHAPTER 40

APPENDIX



Chapter 40

RUBBER AND ARTICLES THEREOF

Notes.

- Except where the context otherwise requires, throughout the Nomenclature the
 expression "rubber" means the following products, whether or not vulcanised or
 hard; natural rubber, balata, gutta-percha, guayule, chicle and similar
 natural gums, synthetic rubber, factice derived from oils, and such substances
 reclaimed.
- 2. This Chapter does not cover:
 - (a) Goods of Section XI (textiles and textile articles):
 - (b) Footwear or parts thereof of Chapter 64:
 - (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
 - (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
 - (e) Articles of Chapter 90, 92, 94, or 96; or
 - (f) Articles of Chapter 95 (other than sports gloves and articles of heading Nos. 40.11 to 40.13).
- 3. In heading Nos. 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:
 - (a) Liquids and pastes (including latex, whether or not prevulcanised, and other dispersions and solutions);
 - (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.
- 4. In Note 1 to this Chapter and in heading No. 40.02, the expression "synthetic rubber" applies to:
 - (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18° and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;
 - (b) Thioplasts (TM): and
 - (c) Natural rubber modified by grafting or mixing with plastics, depolymenised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.
- 5. (a) Heading Nos. 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:
 - (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
 - (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
 - (iii) Plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

- (b) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading No. 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as raw material:
 - (i) emulsifers or anti-tack agents;
 - (ii) small amounts of breakdown products of emulsifiers
 - (iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additivities.
- 6. For the purposes of heading No. 40.04, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.
- Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5mm, is to be classified as strip, rods or profile shapes, of heading No. 40.08.
- Heading No. 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.
- 9. In heading Nos. 40.01, 40.02, 40.03, 40.05, and 40.08, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading No. 40.08 the expressions "rods" and "profile shapes" apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
40.01		Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.					
4001.10.00	00	-Natural rubber latex, whether or not prevulcanised	kg	Free	Free	Free	Free
4001.21.00 4001.22.00		-Natural rubber in other forms:Smoked sheets	kg	Free	Free	5%	Free
4001.29		(TSNR)	kg	Free	Free	5%	Free
4001.29.10 4001.29.20		Crepe sheets; sheets and stripsCrepe rubber sheets or sheeting for use in the manufacture of heels and	kg	10.2%	10.2%	27.5%	6.5%
4001.29.90		soles for footwear	kg kg	Free Free	free Free	27.5% 5%	Free
4001.30.00	10	-Balata, gutta-percha, guayule, chicle and similar natural gums	kg kg kg	Free	Free	15%	Free
40.02		Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.					
4002.11.00 4002.19.00		-Stirene-butadiene rubber (SBR); carboxylated stirene-butadiene rubber (XSBR); Latex. Other	kg kg	Free Free	Free Free	Free 5%	Free Free
4002.20.00	00	-Butadiene rubber (BR)	kg	Free	Free	5%	Free
		-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):Isobutene-isoprene (butyl) rubber (IIR)Other	kg kg	Free Free	Free Free	5% 5%	Free Free
4002.41.00 4002.49.00			kg kg	Free Free	Free Free	Free 5%	Free
4002.51.00	00	-Acrylonitrile-butadiene rubber (NBR): Latex	kg	Free	Free	Free	Free
4002.59.00		Other	_	Free	Free	5%	Free
		-Ethylene-propylene-non-conjugated		Free	Free	5%	Free
1002.80.00	00	diene rubber (EPDM)	kg kg	Free	Free	5%	Free
		-Other: Latex	ka	Free	Free	Free	Free

PAGE 40- 4

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4002.99.00	10	Other. Factice. Thioplasts. Other.	kg	Free	Free	5%	Free
40.03							
4003.00.00	00	Reclaimed rubber in primary forms or in plates, sheets or strip	kg	Free	Free	Free	Free
40.04							
4004.00.00	00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	kg	Free	Free	Free	Free
40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.					
4005.10.00	00	-Compounded with carbon black or silica.	kg	10.2%	10.2%	27.5%	6.5%
4005.20.00	00	-Solutions; dispersions other than those of subheading No. 4005.10	kg	10.2%	10.2%	27.5%	6.5%
4005.91.00 4005.99.00	00	-Other: Plates, sheets and strip Other	kg kg	10.2% 10.2%	10.2%	27.5% 27.5%	6.5% 6.5%
40.06		Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.					
4006.10.00	00	-"Camel-back" strips for retreading rubber tires	-	10.2%	10.2%	27.5%	6.5%
4006.90.00	10	-Other	kg -	10.2%	10.2%	27.5%	6.5%
40.07							
4007.00 4007.00.10 4007.00.90	00	Vulcanised rubber thread and cordNot coveredOther.	kg kg	Free 10.2%	6.8%	15% 27.5%	Free 6.5%
40.08	- 1	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.					
	10 20 30	-Of cellular rubber:Plates, sheets and strip	-	10.2%	10.2%	27.5%	6.5%
4008.19.00	10	Other Other Rubber mats and matting	m ²	10.2%	10.2%	27.5%	6.5%
	- 1	-Of non-cellular rubber:					

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4008.21.00	10 20 30 40 50 90	Plates, sheets and stripSoling sheets, crepe rubberSoling sheets, except crepe rubberEngravers sheetingSheeting, except engraversGasket material or stockOtherOther	m ?	10.2%	10.2%	27.5%	6.5%
40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).					
4009.10.00	00	-Not reinforced or otherwise combined with other materials, without fittings.	metre	11.3%	11.3%	35%	7.5%
4009.20.00	10 20 30	Oil and gasoline	metre	11.3%	11.3%	35%	7.5%
4009.30.00	30	Pressure (air, pneumatic or hydraulic)	metre	11.3%	11.3%	35%	7.5%
4009.40.00	20	-Reinforced or otherwise combined with other materials, without fittingsRadiatorBreathing, underwater	metre	11.3%	11.3%	35%	7.5%
4009.50.00	10	-With fittings Garden Fire Other	metre metre metre	11.3%	11.3%	35%	7.5%
40.10		Conveyor or transmission belts or belting, of vulcanised rubber.					
4010.10.00	21 29 30 40	-Of trapezoidal cross-section (V-belts and V-belting)	-	7.5%	17.5%	27.5%	7.5%
4010.91.00		-Other:Of a width exceeding 20cm		7.5%	17.5%	27.5%	7.5%

PAGE 40- 6

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4010.91.00	1	1	1	1	1	1	
cont'd	11	Light duty, with a tension rating					
		not exceeding 25kg/cm	-				
	12	Heavy duty, except steel					
		reinforced, with a tension rating exceeding 25kg/cm	_				
	13	Heavy duty, steel reinforced,					
		with a tension rating exceeding					
		25kg/cm	-				
		Belting of textile material, rubber coated:				-	
	21	Cotton	-				
	22		-				
	23	PolyesterPolyester/nylon	-				
	29	Other	_				
	90	Other	_				
4010.99.00		Other		7.5%	17.5%	27.5%	7.5%
	10	Belts, power transmission	-				
	21	Conveying belts:					
	121	Light duty, with a tension rating not exceeding 25kg/cm	_				
	22	Heavy duty, with a tension rating					
	l	exceeding 25kg/cm	-				
	30						
	90	rubber coated	_				
			_				
40.11		New pneumatic tires, of rubber.					
4011.10.00		-Of a kind used on motor cars					
		(including station wagons and racing					
	10	cars)		10.2%	10.2%	35%	6.5%
		For racing cars	No No				
			140				
4011.20.00	00	-Of a kind used on buses or lorries	No	10.2%	10.2%	35%	6.5%
4011 30 00	00	-Of a kind used on aircraft		_	_		
			No	Free	Free	27.5%	Free
4011.40.00	00	-Of a kind used on motorcycles	No	10.2%	10.2%	35%	6.5%
4011.50.00	00	-Of a kind used on bicycles	No	10.2%	10.2%	35%	6.5%
				10.270	10.270	1 33/8	0.5%
4011.91.00		-Other:					
4011.01.00		Having a "herring-bone" or similar tread		10.2%	10.2%	05%	0 50/
	10	Of a kind used on tractors	No	10.2%	10.2%	35%	6.5%
		Off-highway types:	,,,,				
	21						
	29	equipment	No				
	90	Other	No No				
4011.99.00		Other	140	10.2%	10.2%	35%	6.5%
	10	a kind used on tractors	No		, 0 . 2 /0	00%	0.5%
	21	Uff-Nighway types:					
	21						
	29	equipment	No No				
	90	Other	No				
40.12							
40.12	İ	Retreaded or used pneumatic tires of					
		rubber; solid or cushion tires, interchangeable tire treads and tire flaps, of rubber.					
4012.10		-Retreaded tires					
4012.10.10	00	Of a kind used on aircraft	No	Free	Free	27.5%	Free
4012.10.90	00	Other	No	10.2%	10.2%	35%	6.5%
						00/0	0.076

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4012.20.00	00	-Used pneumatic tires	No	10.2%	10.2%	35%	6.5%
4012.90.00	20	-OtherSolid and cushion:IndustrialOtherTire flaps	No No - -	10.2%	10.2%	35%	6.5%
40.13		Inner tubes, of rubber.					
4013.10.00	10	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	No No	10.2%	10.2%	35%	6.5%
4013.20.00	00	-Of a kind used on bicycles	No	10.2%	10.2%	35%	6.5%
4013.90 4013.90.10 4013.90.90	10 20 30	-OtherOf a kind used on aircraftOtherOtherOf a kind used on motorcyclesOf a kind used on farming equipmentOf a kind used on construction machineryOther.	No No No No	Free 10.2%	Free 10.2%	27.5% 35%	Free 6.5%
40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.					
4014.10.00	00	-Sheath contraceptives	-	10.2%	10.2%	27.5%	6.5%
4014.90.00	20 30 40	-OtherSyringes and bulbsDiaphragmsBottlesCushions.	-	10.2%	10.2%	27.5%	6.5%
40.15		Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.					
4015.11.00 4015.19.00		-Gloves: Surgical		20% 20%	25% 25%	45% 45%	16.5% 16.5%
4015.90.00	10 20 31 32	The street of th	No No No	20%	22.5%	35%	15%
40.16		Other articles of vulcanised rubber other than hard rubber.					

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

PAGE 40- 8

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4016.10.00		-Of cellular rubber	1	10.2%	10.2%	27.5%	1 6.5%
	10	Rubber mats and matting	m²	10.2%	10.2%	21.5%	6.5%
		Other:			1		
	91	Sponges	-				
	99	Other	-				
		-Other:					
4016.91.00		Floor coverings and mats		11.3%	11.3%	35%	7 50/
		Floor coverings:		11.5%	11.3%	35%	7.5%
	11	Stair treads.	-				
	19	Other	-				
	21	mats: For automobiles					
	22	For baths	-				
	29	Other.					
4016.92.00	00	Lrasers	-	10.2%	10.2%	27.5%	6.5%
4016.93.00		Gaskets, washers and other seals		10.2%	10.2%	27.5%	6.5%
	10	Gaskets	-				1
	20	Washers.	-				
	40	Grommets.	-				
	50	Bushings	_				
	60	Ull seals	_				
		Uther seals:					
	91		-				
1016 01 00	99	Other	-				
4016.94.00	00	Boat or dock fenders, whether or not					
4016.95		inflatable Other inflatable articles	-	10.2%	10.2%	27.5%	6.5%
4016.95.10	00		No	15%	15%	30%	400/
4016.95.90	00	Other	~	10.2%	10.2%	27.5%	10% 6.5%
4016.99.00		Other		10.2%	10.2%	27.5%	6.5%
	10	Rubber packing	-				0.0%
	91	Other:					
	0 1	Stoppers, including those for sinks and tubs					
	92	Bottles and containers	_				
1	93	Sponges	_				
	94	Safety equipment	-				
	99	Other	-				
40.17							
4017.00		Hard rubber (for example, ebonite) in					
		all forms, including waste and scrap;					
	- 1	articles of hard rubber.					
4017.00.10		Waste and scrap; sheets, strips,					
	- 1	rods or tubes less than 1.6mm in					
		thickness		Free	Free	Free	Free
	10	Waste and scrap	kg				
		Sheets, strips, rods or tubes less					
	21	than 1.6mm in thickness:					
	22	Rods	_				
	23	Tubes	-				
1017.00.90	- 1	Other		10.2%	10.2%	27.5%	6.5%
		Sneets, strips, rods or tubes not		/ .		27.070	0.5%
	- 1	less than 1.6mm in thickness:					
	11	Sheets and strips	-				
	12	Rods	-				
	90	Tubes	-				
	-01	Other	- 1				

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FUSKINS AND ARTICLES

THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS,

HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT

(OTHER THAN SILK-WORM GUT)



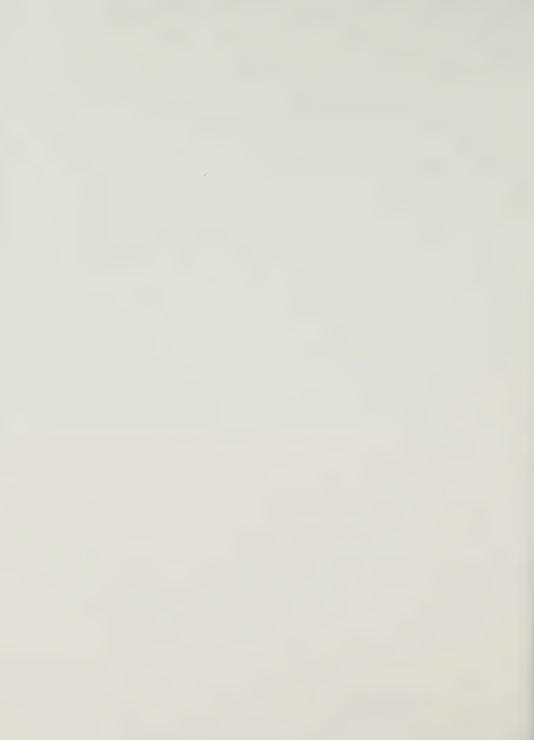
SECTION VIII

Raw Hides and Skins, Leather, Furskins and Articles Thereof;

Saddlery and Harness; Travel Goods, Handbags
and Similar Containers; Articles of Animal Gut

(Other Than Silk-Worm Gut)

There are no Legal Notes for Section VIII and the Board makes no recommendations.



Section VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

(No Legal Notes were received and none are recommended for this Section.)



REPORTS FOR

CHAPTERS 41 TO 43



CHAPTER 41

Raw Hides and Skins (Other than Furskins) and Leather

A. Introduction

Proposed Chapter 41 incorporates, in whole or in part, 38 items of the Customs Tariff as listed below:

47900-1 Materials and articles for use exclusively ...

```
59600-1 ... bridle leather and bridle straps; buckskins ...
59900-1 Hides and skins, raw ... dry, salted or pickled; and raw pelts
*59900-2 Sheep skins. raw (Australian Trade Agreement)
*60405-1 Belting leather in butts or bends; and all leather ... n.o.p.
*60407-1 Patent leather
60410-1 Sheepskin or lambskin leather ... n.o.p.
*60415-1 Pinseal leather made from seal skin
*60420-1 Crust oil leather, for use in manufacturing chamois leather
*60425-1 Sole leather
*60430-1 Alum tanned horsehide leather ... manufacture of baseballs
*60435-1 Alum tanned cowhide leather...not more than 9.5" in circumference...
*60440-1 Goat, kid, Cabretta and cape leathers other than patent leathers ...
*60445-1 Leather, bonded to a polyvinyl chloride material ...
*60446-1 Split leather ... to a scuff-resistant polyurethane material ...
60450-1 Lambskin, sheepskin or pigskin leathers ... manufacture of footwear
*60505-1 Leather ... from East India tanned kip ... other than black ...
*60510-1 Genuine reptile leathers
*60515-1 Genuine pig leathers, n.o.p., and genuine Morocco leathers ...
*60520-1 Genuine reptile leathers and kangaroo leathers ...
*60521-1 Kangaroo leathers
*60600-1 Leather produced from East India tanned kip, n.o.p.
 60706-1 Leather ... manufacture of gloves or leather clothing
*60710-1 Leather, not further finished than tanned ...
*60711-1 Leather, in whole hides, grains or splits ...
        Leather ... in manufacturing gloves or leather clothing ...:
 60750-1 Other than the following
*60751-1 Sueded cattle hide leather
 60752-1 Leather ... beef-cattle hides, horse-hides or sheepskins ...
 60800-1 Leather not further finished than tanned, and skins, n.o.p.
*60805-1 East India kip leather, not further finished than tanned
*60810-1 Sheepskin and goatskin leather, not further finished than tanned ...
*60815-1 Waste portions of chamois or of deerskin or goatskin leather splits...
*60820-1 Cabretta leather, not further finished than chrome-tanned ...
 61400-1 Leather-board, leatheroid, and manufactures thereof, n.o.p.
*61405-1 Leather-board ... not less than 45% by weight of leather fibres ...
 68100-1 Junk. old ... waste of all kinds, n.o.p. ...
         Coverings, inside and outside ...used in covering or holding goods...:
 71002-1 Usual coverings containing goods subject to any ad valorem duty ...
 95006-1 All parts and accessories and parts thereof ... commercial vehicles
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^{*} Indicates that goods under the present tariff items are classified only to this Chapter.

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding proposed Chapter 41 and none of the proposed rates of duty meet the criteria for the restoration of current rates of duty.

The Board's Nomenclature Recommendations

Pogovintian of Good	Reasons for
Description of Goods	Changes
The word "Cuir" should be deleted in all statistical classes	4
East India kip leather, tanned and uncoloured or coloured other than black, imported for use exclusively in lining	
Cuirs et peaux épilés de veau des Indes orientales, tannés et non colorés ou colorés autre qu'en noir, importés pour servir exclusivement à doubler des chaussures	2
Correct "retannés"	4
Bovine leather, tanned or retanned, whether or not having been pre-tanned, and equine	
Cuirs et peaux de bovins, tannés ou retannés, même ayant été prétannés, et peaux d'équidés	3
Correct "tannage"	5
Correct "ou"	2
The word "Cuir" should be deleted in all statistical classes	4
Tanned or retanned, whether or not having been pre-tanned	3
The word "Cuir" should be deleted in all statistical classes	4
Tanned or retanned, whether or not having been pre-tanned	3
	East India kip leather, tanned and uncoloured or coloured other than black, imported for use exclusively in lining footwear

HS Code	Description of Goods	Reasons for Changes
41.07	The word "Cuir" should be deleted in all statistical classes	4
4108.00.00.10	Delete the unit of measure	5



Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Legal Notes.

- I. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
- 2. Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.



(In accordance with the Harmonized System)

PAGE 41-3

Code		Unit		ffs		
or Number	Description of Goods	of Meas.	BP	MEN	Gen	GP GP
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or spiit.					
4101.10.00.00	-Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or when fresh, wet-salted or otherwise 14 kg preserved	No.	Free	Free	Free	Free
4101.21.00.00 4101.22.00.00 4101.29.00.00	-Other hides and skins of bovine animals, fresh or wet-saltedWhole	No. - -	Free Free Free	Free Free Free	Free Free Free	Free Free Free
4101.30.00.	-Other hides and skins of bovine animals, otherwise preserved	No.	Free	Free	Free	Free
4101.40.00.	-Hides and skins of equine animals	No.	Free	Free	Free	Free
41.02	Raw skins of sheep or lambs (fresh, or saited, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note I(c) to this Chapter.					
4102.10.00.00	-With wool on	No.	Free	Free	Free	Free
4102.21.00.00 4102.29.00.00	-Without wool onPickled	No. No.	Free Free	Free Free	Free Free	Free Free
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehalred or split, other than those excluded by Note I(b) or I(c) to this Chapter.	i				
4103.10.00.00	-Of goats or kids	No.	Free	Free	Free	Free
4103.20.00.00	-Of reptiles	No.	Free	Free	Free	Free
4103.90.00.00	-Other		Free	Free	Free	Free
41.04	Leather of bovine or equine animals, withouthair on, other than leather of heading No. 41.08 or 41.09.	+				
4104.10	-Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6 m ²)					

(In accordance with the Harmonized System)

PAGE 41-4

Code	Description of Goods	Unit of Meas.	Tariffs				
Number	Description of Goods		BP	MFN	Gen	GP	
4104.10.90. 100 20 30 40 90	East India kip leather, tanned and uncoloured or coloured other than black, imported for use exclusively in Illning footwearOtherShoe lining leatherGarment leatherGlove leatherOtherOther	dm ² dm ² dm ² dm ² dm ² dm ² dm ²	Free 7.5%	6.8% 10.2%	15% 27.5%	Free 6.5%	
4104.21.00.00 4104.22.00.00 4104.29.00.	-Other bovine leather and equine leather, tanned or retained but not further prepared, whether or not split—Bovine leather, vegetable pre-tained	kg kg	5% 5%	8 % 8 %	20% 20%	5% 5%	
10 20 30 40 50 60 70	Upper learnerShoe lining leatherGarment leatherGlove leatherUpholstery leatherBelting, mechanical, lace or welting leather	dm2 dm2 dm2 dm2 dm2 dm2	7.0%	10.2%	27.5%	6.5%	
80 90	Sole leatherOther -Other bovine leather and equine leather, parchment-dressed or prepared after	kg dm ²					
4104.31.00. 10 20 30 90	tanningFull grains and grain splitsUpper leatherSole leatherBag, case or strap leather	dm ² kg dm ²	7.5%	10.2%	27.5%	6.5%	
4104.39.00.	Unper leatherBag, case or strap leatherOtherOtherOtherOtherOtherOther	dm ² dm ² kg dm ² dm ²	7.5%	10.2%	27.5%	6.5%	
41.05	Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.						
4105.11.00.00 4105.12.00.00 4105.19.00. 10 20 31 39	-Tanned or retanned but not further prepared, whether or not splitVegetable pre-tannedTanned or retannedTanned or retanned, whether or not having been pre-tannedUpper leatherShoe IIning leatherCabretta and cape	kg kg dm ² dm ²	5% 5% 7.5%	8% 8% 10.2%	20\$ 20\$ 27.5\$	5% 5% 6.5%	
49 50 90	Cabretta and capeOtherOtherOtherOtherOtherOtherOtherOtherOtherOther	dm ² dm ² dm ² dm ²					

(In accordance with the Harmonized System)

PAGE 41-5

Code or Num b er	Description of Goods	Unit Tariffs						
		Meas.	BP	MFN	Gen	GP		
4105.20.00. 10 20 31 39 41 49 50 90	-Parchment-dressed or prepared after tanning	dm ² dm ² dm ² dm ² dm ² dm ² dm ² dm ²	7.5%	10.2%	27.5%	6.5%		
41.06	Goat or kid skin leather, without hair on, other than leather of heading no. 41.08 or 41.09.							
4106.11.00.00 4106.12.00.00 4106.19.00.	-Tanned or retanned but not further prepared, whether or not spiltVegetable pre-tannedOtherwise pre-tannedTanned or retanned, whether or not having been pre-tannedUpper leatherGarment leatherGarment leather	kg kg dm2 dm2 dm2	Free 5% 7.5%	10.2%	27.5% 20% 27.5%	Free 5% 6.5%		
40 90 4106.20.00.	Glove leatherOther -Parchment-dressed or prepared after tanningUpper leatherShoe lining leatherGarment leatherGlove leatherOther	dm ² dm ² dm ² dm ² dm ² dm ²	7.5%	10.2%	27.5%	6.5%		
41.07	Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.							
4107.10.00. 10 20 30 40 90	-Of swineUpper leatherGarment leatherGlove leatherBag, case or strap leatherOtherOther	dm ²	Free	10.2%	27.5%	Free		
4107.21.00.00 4107.29.00. 10 90	-Of reptilesVegetable pre-tannedOtherUpper leather		Free Free	Free Free	15% 15%	Free Free		
4107.90 4107.90.10.00 4107.90.90. 10 20 30 40 90	-Of other animalsOf kangaroo	dm ²	Free 7.5%	Free 10.2%	10% 27.5%	Free 6.5%		

(In accordance with the Harmonized System)

PAGE 41-6

Code or Number	Description of Goods	Unit of Meas.	Tariffs			
			BP	MFN	Gen	GP
11.08	Chamois (including combination chamois) leather	-dm ²	7.5%	10.2%	27.5%	6.5%
1.09	Patent leather and patent laminated leather;	dm ²	8%	8%	27.5%	5%
1.10	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	Free	Free	Free	Free
1.11	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	_	11.3%	11.3%	25%	7.5%
10 90	Leatherboard	kg kg				

CHAPTER 41

APPENDIX



Chapter 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes.

- 1. This Chapter does not cover:
 - (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);
 - (b) Birdskins or parts of birdskins, with their feathers or down, of heading No. 05.05 or 67.01; or
 - (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.
- Throughout the Nomenclature the expression "composition leather" means only substances of the kind referred to in heading No. 41.11.



Converted to the Harmonized System

PAGE 41- 3

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
11.01		Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.					
101.10.00	00	-Whole hides and skins of bovine animals, of a weight per skin not exceeding skg when simply dried, 10kg when dry-salted, or 14kg when fresh, wet-salted or otherwise preserved	No	Free	Free	Free	Free
4101.22.00	00	-Other hides and skins of bovine animals, fresh or wet-salted: Whole. Butts and bends Other.	No -	Free Free Free	Free Free Free	Free Free Free	Free Free Free
4101.30.00		-Other hides and skins of bovine animals, otherwise preservedWhole.	No	Free	Free	Free	Free
4101.40.00		-Hides and skins of equine animalsWholeOther	No	Free	Free	Free	Free
41.02		Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.					
4102.10.00	00	-With wool on	No	Free	Free	Free	Free
		-Without wool on: Pickled Other		Free Free	Free Free	Free Free	Free Free
41.03		Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehained or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.					
4103.10.00	00	-Of goats or kids	. No	Free	Free	Free	Free
4103.20.00	00	-Of reptiles	. No	Free	Free	Free	Free
4103.90.00	00	-Other	-	Free	Free	Free	Free
41.04		Leather of bovine or equine animals, without hair on, other than leather of heading No. 41.08 or 41.09.					
4104.10		-Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6m²)					

PAGE 41- 4

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4104.10.10	00	East India kip leather, tanned and	1 1			1	
		uncoloured or coloured other than black, when imported for use					
		exclusively in lining boots or shoes.	dm²	Free	6.8%	15%	Free
4104.10.90	1.0	Other	1 1	7.5%	10.2%	27.5%	6.5%
	10		dm²				
	30	Garment leather	dm²				
	40	Glove leather	dm²				
	90	Other	dm²				
		-Other bovine leather and equine					
		leather, tanned or retanned but not					
4104.21.00	00	further prepared, whether or not split:Bovine leather, vegetable pre-tanned	kg	5%	8%	20%	-0/
4104.22.00	00	Bovine leather, otherwise pre-tanned	kg	5% 5%	8%	20%	5% 5%
4104.29.00		Other		7.5%	10.2%	27.5%	6.5%
	10		dm²				
	30	!Garment leatner	dm²				
	40	Glove leatner	clm ²				
	50	lBad. case or stran leather	clm ²				
	70	Belting, mechanical, lace or	dm²				
		welting leather	kg				
	80	\501e leather	kg				
	90	Other	dm²				
		-Other bovine leather and equine					
		leather, parchment-dressed or prepared					
104.31.00		after tanning:		= ===/			
. , 0 - , 0 , 00	10	Full grains and grain splits	dm²	7.5%	10.2%	27.5%	6.5%
	20	Sole leather	kg				
	30	lBag, case or strap leather	dm²				
4104.39.00	90	0ther.	dm²	7.5%	40.0%	07 50/	
	10	Upper leather	dm²	7.5%	10.2%	27.5%	6.5%
	20	ISole leather	kg				
	90	Bag, case or strap leather	dm² dm²				
11.05		Sheep or lamb skin leather, without wool on, other than leather of heading No. 41.08 or 41.09.					
		-Tanned or retained but not further					
1105.11.00	00	prepared, whether or not split:Vegetable pre-tanned	kg	5%	8%	20%	5%
105.12.00	00	Utherwise pre-tanned	kg	5%	8%	20%	5% 5%
105.19.00	10	Other		7.5%	10.2%	27.5%	6.5%
	20	Upper leatherShoe lining leather	dm²				
	_	Garment leather:	CIN .				
	31		dm²				
	39	Other	dm²				
	41	Cabretta and cape	dm²				
	49	Utner	dm²				
	501	Bag, case or strap leather	dm²				
	90	Other	dm²				
105.20.00		-Parchment-dressed or prepared after					
		tanning		7.5%	10.2%	27.5%	6.5%
	10	Upper leather	dm²				2.270
		Shoe lining leather	dm²				
	31	Cabretta and cape	dm²				
	39	Utner	clm ²				
		Glove leather:					

Converted to the Harmonized System

PAGE 41- 5

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
	41 49 50 90	Cabretta and capeOther	dm² dm² dm²				
41.06		Goat or kid skin leather, without hair on, other than leather of heading No. 41.08 or 41.09.					
4106.12.00 4106.19.00		-Tanned or retanned but not further prepared, whether or not split:Vegetable pre-tannedOtherwise pre-tannedOtherSper leatherGarment leatherGlove leather.	kg kg dm² dm² dm² dm²	Free 5% 7.5%	10.2% 8% 10.2%	27.5% 20% 27.5%	Free 5% 6.5%
4106.20.00	10 20 30 40	-Parchment-dressed or prepared after tanningUpper leatherShow lining leatherGarment leather	dm² dm² dm² dm²	7.5%	10.2%	27.5%	6.5%
41.07		Leather of other animals, without hair on, other than leather of heading No. 41.08 or 41.09.					
4107.10.00	20	-Of swine	dm² dm² dm²	Free	10.2%	27.5%	Free
4107.21.00 4107.29.00	10	-Of reptiles:Vegetable pre-tannedOtherOther.	-	Free Free	Free Free	15% 15%	Free Free
4107.90 4107.90.10 4107.90.90	10 20 30 40	-Of other animalsOf kangarooOther	dm² dm² dm² dm²	Free 7.5%	Free 10.2%	10% 27.5%	Free 6.5%
41.08							
4108.00.00	10		. dm²	7.5%	10.2%	27.5%	6.5%
41.09							
4109.00.00	00	Patent leather and patent laminated leather; metallised leather	. dm²	8%	8%	27.5%	5%

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

PAGE 41- 6

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
41.10	1		1	1	1	1	1
4110.00.00 41.11	00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	kg	Free	Free	Free	Free
\$111.00.00	10	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rollsLeatherboardOther.	ka	11.3%	11.3%	25%	7.5%

CHAPTER 42

Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (Other than Silk-Worm Gut)

A. Introduction

Proposed Chapter 42 incorporates, in whole or in part, 28 items of the Customs Tariff as listed below:

36215-1 Nickel-plated ware, gilt or electro-plated ware, n.o.p. ... belts and beltings ... when for use with (agricultural machinery) 40956-1 44100-1 ... gun or pistol covers and cases, game bags ... cartridge belts ... 46215-1 Cameras and parts ... including carrying cases therefor 52305-1 Clothing...other articles...from woven fabrics wholly of cotton... 53305-1 Clothing ... articles ... woven fabrics ... of wool or hair ... 54305-1 Clothing...articles...woven fabrics...of vegetable fibres, n.o.p.... 56300-1 Clothing ... articles...woven fabrics ... of man-made fibres ... *56825-1 Gloves of kid, n.o.p. 56830-1 Gloves and mitts of all kinds, n.o.p. *56835-1 Women's dress gloves of kid, elbow length 57800-1 Regalia, badges and belts of all kinds, n.o.p. *60900-1 Belting, of leather 61120-1 Leather garments, lined or unlined 61200-1 Harness and saddlery, including horse boots, n.o.p. *61205-1 English type saddles 61300-1 Manufactures of leather ... manufactures of rawhide, n.o.p. 61400-1 Leather-board, leatheroid, and manufactures thereof, n.o.p. 62200-1 Trunks, valises ... tool bags, and baskets of all kinds, n.o.p. 62300-1 Musical instrument cases, fancy cases or boxes of all kinds, ... 62300-3 Purses, reticules; parts of the foregoing 62300-4 Portfolios, satchels ... pocket-books...parts of the foregoing *62800-1 Braces or suspenders, and finished parts thereof 65615-1 Cases for cigar and cigarette holders ... *65620-1 Tobacco pouches 68705-1 Catgut, n.o.p. 71100-1 All goods not enumerated in this schedule ... *71100-14 Catgut, adapted for use in the manufacture of sporting goods (A.T.A.)

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding this Chapter.

Application of the Board's criteria revealed three instances where the current rates of duty should be restored for English type saddles, and kid gloves. The Board recommends that the rates be restored in the following manner.

^{*} Indicates that goods under the present tariff items are classified only to this Chapter.

Delete the rates of duty under 4201.00.00 and add the following:

For horses	MFN Rate
4201.00.11.00English type saddles 4201.00.19.00Other saddlery and harness 4201.00.90.00For other animals	7.5% 12.1% 12.1%
Delete the rates of duty under 4203.29.00 and add the following:	
4203.29Other 4203.29.10.00Work or special purpose pairMen's or boys' (excluding work or special purpose)	25%
4203.29.21.00Of kid	
4203.29.31.00Of kid pair 4203.29.39.00Other pair	

TABLE 42.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
4202.19.00.00	With outer surface of any other material A surface extérieure de toutes autres matières	3
4202.22.00.10	En feuilles de matières plastiques	2
4202.22.00.20	En matières textiles	2
4202.31.00.10	Wallets and billfolds	2
4202.32.00.10	Renumber 4202.32.00.20	2
4202.32.00.20	Renumber 4202.32.00.50	2
4202.32.00.50	Renumber 4202.32.00.40	2
4202.32.00.40	Renumber 4202.32.00.10Wallets and billfolds	2

HS Code	Description of Goods	Reasons for Changes
4202.91.10.00	Cases for cameras designed to make negatives or positives with one side of a length of at least 82.55 mm and the other side of at least 107.95 mm Etuis pour appareils photographiques conçus pour faire des négatifs ou des positifs dont un côté est d'une longueur d'au moins 82,55 mm et l'autre d'au moins 107,95 mm	1&2
4202.91.90	Other containers with outer surface of leather, of composition leather or of patent leather	3
4202.92.10.00	Cases for cameras designed to make negatives or positives with one side of a length of at least 82.55 mm and the other side of at least 107.95 mm Etuis pour appareils photographiques conçus pour faire des négatifs ou des positifs dont un côté est d'une longueur d'au moins 82,55 mm et l'autre d'au moins 107,95 mm	1&2
4202.92.90	Other containers with outer surface of plastic sheeting or of textile materials . Autres contenants à surface extérieure en feuilles de matières plastiques ou en matières textiles	3
4202.99.00.00	With outer surface of other material A surface extérieure d'autres matières	3
4203.10.00.10	Renumber 4203.10.00.20Winter jackets	2
4203.10.00.20	Renumber 4203.10.00.30Wind-breakers and similar articles Blousons et articles similaires	2
4203.10.00.30	Renumber 4203.10.00.10Overcoats and car-coats	2
4203.10.00.40	Renumber 4203.10.00.50Sport jackets	2

HS Code	Description of Goods	Reasons for Changes
4203.10.00.50	Renumber 4203.10.00.70	2
4203.10.00.60	Renumber 4203.10.00.40	2
4203.10.00.70	Renumber 4203.10.00.60Trousers, bib and brace overalls and breeches	2
4203.10.00.92	Other safety or protective clothing Autres vêtements de sécurité ou de protection	5
4203.30.00.10	Belts for occupational use (for example, for electricians)	5

Chapter 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Legal Notes.

- I. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43,03 or 43,04);
 - (c) Made up articles of netting (heading No. 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading No. 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading No. 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums and the like, or other parts of musical instruments (heading No. 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (1) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.
- 2. In addition to the provisions of Note I above, heading No. 42.02 does not cover:
 - (a) Bags made of plastic sheeting, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
 - (b) Articles of plaiting materials (heading No. 46.02);
 - (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71).
- For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

*



(In accordance with the Harmonized System)

PAGE 42-3

Code	5	Unit		Tari	ffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
4201.00.11.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	-	7.5%	7.5%	30% 40%	5% 8%	14
4201.00.19.00 4201.00.90.00	Other saddlery and harness	-	12.1%	12.1%	40%	8%	
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, blnocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, tollet bags, rucksacks, handbags, shopping-bags, wallers, purses, map-cases, clgarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of plastic sheeting, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials.						
4202.11.00.00 4202.12.00.00 4202.19.00.00	-Trunks, sult-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containersWith outer surface of leather, of composition leather or of patent leather	No.	17.1% 17.1% 17.1%	17.1% 17.1% 17.1%	40% 40% 40%	11%	
4202.21.00.00 4202.22.00. 10 20 4202.29.00.00	-Handbags, whether or not with shoulder strap, including those without handleWith outer surface of leather, of composition leather or of patent leatherWith outer surface of plastic sheeting or of textile materialsOf plastic sheetingOf textile materialsOf textile materialsOf textile materials	doz. doz. doz. doz.	17.1%	17.1%	40% 40% 40%	11%	
4202.31.00. 10 20 30 40	-Articles of a kind normally carried in the pocket or in the handbagWith outer surface of leather, of composition leather or of patent leatherWallets and billfolds	doz.	13.2%	13.2%	40%	8.5%	
90 4202.32.00. 10 20 30 40 50 90	OtherWith outer surface of plastic sheeting or of textile materialsWallets and billfoldsCigar, cigarette or pipe cases; tobacco pouchesCyeglass or spectacle casesCompactsCompacts	doz.	13.2%	13.2%	40%	8.5%	

(In accordance with the Harmonized System)

PAGE 42-4

Code	Description of Goods	Unit		Tar	lffs		
Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
4202.39.00.00	Other	-	13.2%	13.2%	40%	8.5%	
1202.91	-OtherWith outer surface of leather, of						
202.91.10.00	composition leather or of patent leatherCases for cameras designed to make						
	legatives or positives with one side						
202.91.20.	of a length of at least 82.55 mm and the other side of at least 107.95 mm	-	Free	Free	10%	Free	
	Tool bags, golf bags, haversacks, knapsacks, packsacks and rucksacks		12.5%	17.5%	40%	11.5%	
10 20	Golf bags	-		17.5%	40,6	11.0%	
30	rucksacks, knapsacks, packsacks and	No.					
202.91.90.	leather of composition leather of	140.					
10	patent leatherJewellery cases		11.3%	11.3%	40%	7.5%	
20		_					
202.92	OtherWith outer surface of plastic sheeting or	-					
202.92.10.00	Cases for cameras designed to make						
	negatives or positives with one side						
202.92.20.	the other side of at least 107.95 mm	-	Free	Free	10%	Free	
10	KNODSOCKS, DACKSOCKS and ruckeacke		12.5%	17.5%	40%	11.5%	
20 30	Golf bags	-					
	rucksacks, knapsacks, packsacks and	No.					
202.92.90.	plastic sheeting or of textile materials		11.3%	11.3%	40%	7 50	
10 20		-	,,,,,,	11.5%	40,6	7.5%	
202.99.00.00	Other	No.	11 74				
	sarrace of other material	-	11.3%	11.3%	40%	7.5%	
2.03	Articles of apparel and clothing accesso-						
207 10 00	ries, of leather or of composition leather.						
203.10.00.	-Articles of apparel		17.5%	22.5%	35%	15%	
 12	Wen's or boys'	No.					
21	Men's or hove!	No.					
22	Wind-brookers and similar and	No.					
31 32	wen's or boys'	No.					
41	Suite	No.					
42	Wen's or boys'	No.					
51	Ments or boust	No.					
52	Women's or girls'Trousers, bib and brace overalls and	No.					
61	Ments or houst						
62		No.					1
70	Skirts	No.					3

(In accordance with the Harmonized System)

203.21.00.	Description of Goods OtherIndustrial apronsOther safety or protective clothingOther loves, mittens and mitts Specially designed for use in sportsGolfBaseballHockeyOther Other -Work or special purposeWen's or boys' (excluding work or special purpose)Of kidOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOther	No. No. Pair pair	20%	Tari MFN 25%	Gen 45%	GP 16.5%
203.21.00.	Industrial apronsOther safety or protective clothingOther loves, mittens and mitts Specially designed for use in sportsGolfBaseballHockeyOther Other Work or special purposeMen's or boys' (excluding work or special purpose)Other	No.	20%			16.5%
4203.29.10.00 4203.29.10.00 4203.29.20 4203.29.31.00 4203.29.39.00 4203.29.31.00 4203.29.39.00 4203.29.31.00	loves, mittens and mitts Specially designed for use in sports	- - pair	20%			16.5%
4203.29,10.00	Other -Work or special purpose	pair		25%		1
4203.29.31.00 4203.29.31.00 4203.29.39.00 4203.29.39.00 4203.30.00.	Of kid Other -Women's or girls' (excluding work or special purpose) Of kid		11 70		45%	16.5%
4203.29.39.00	Of kid		11.3% 20%	11.3%	45% 45%	7.5% 16.5%
4203.30.00B	Other	pair pair	11.3%	11.3%	45% 45%	7.5% 16.5%
	elts and bandollers	-	15%	15%	45%	10%
	other clothing accessories	-	11.3%	11.3%	25%	7.5%
le me	rticles of leather or of composition pather, of a kind used in machinery or echanical appliances or for other technical ses	-	12.5%	12.5%	35%	8%
	ther articles of leather or of composition	_	12.5%	12.5%	35%	8%
10	Leather welting for footwearOther	-				
of	rticles of gut (other than silk-worm gut), f goldbeater's skin, of bladders or of endons.					
4206.10.00.00	Catgut	-	Free	Free	Free	Free
4206.90.00.00	Other	-	10.2%	10.2%	25%	6.5%



CHAPTER 42

APPENDIX



LEGAL NOTES REFERRED TO THE BOARD

Chapter 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Notes.

- 1. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading No. 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04):
 - (c) Made up articles of netting (heading No. 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading No. 66.02;
 - (q) Cuff-links, bracelets or other imitation jewellery (heading No. 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums and the like, or other parts of musical instruments (heading No. 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (1) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading No. 96.06.
- In addition to the provisions of Note 1 above, heading No. 42.02 does not cover:
 - (a) Bags made of plastic sheeting, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);
 - (b) Articles of plaiting materials (heading No. 46.02);
 - (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71).
- 3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).



Converted to the Harmonized System

PAGE 42- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
42.01							
4201.00.00	20	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	-	12.1%	12.1%	40%	8%
42.02		Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of plastic sheeting, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials.					
4202.11.00	00	-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:With outer surface of leather, of composition leather or of patent					
4202 12 00	00	leather	No	17.1%	17.1%	40%	11%
		textile materials.		17.1% 17.1%	17.1%	40% 40%	11%
		-Handbags, whether or not with shoulder strap, including those without handle: With outer surface of leather, of composition leather or of patent					
4202.22.00		leather	Doz	17.1%	17.1%	40%	11%
	10	sheeting or of textile materialsOf plastic sheetingOf textile materials	Doz	17.1%	17.1%	40%	11%
4202.29.00		Other		17.1%	17.1%	40%	11%
4202.31.00	10 20 30	-Articles of a kind normally carried in the pocket or in the handbag:With outer surface of leather, of composition leather or of patent leatherPocketbooks (including billfolds and wallets)Cigar. cigarette or pipe cases; tobacco pouchesEyeglass or spectacle cases.	Doz -	13.2%	13.2%	40%	8.5%

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

PAGE 42- 4

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4202.32.00		With outer surface of plastic	1		1		1
		sheeting or of textile materials		13.2%	13.2%	40%	8.5%
	10	Cigar, cigarette or pipe cases;					
	20	tobacco pouches	_				
	30	tyegiass or spectacle cases	-				
	40	Pocketbooks (including billfolds					
	50	and wallets)	Doz				
	90	Coin purses.	Doz				
4202.39.00		Other	_	13.2%	13.2%	40%	8.5%
				10.2%	10.2%	40%	0.5%
1000 01		-Other:					
4202.91		With outer surface of leather, of composition leather or of patent leather					
4202.91.10	00	Carrying cases for cameras designed					
		to make negatives or positives 82.55 millimetres by 107.95 millimeters or					
4202.91.20		larger	-	Free	Free	10%	Free
7202.01.20		knapsacks, packsacks and rucksacks		12.5%	17.5%	40%	44 50/
	10	Tool bags	-	12.5%	17.5%	40%	11.5%
	20	Goit bags	-				
	30	Haversacks, knapsacks, packsacks					
4202.91.90		and rucksacks	No	11.3%	11.3%	40%	2 -0/
	10	uewellery cases	-	11.3%	11.3%	40%	7.5%
	20	l=====musical instrument cases	-				
4202.92	90	Other	-				
4202.92		sheeting or of textile materials					
4202.92.10	00	Carrying cases for cameras designed					
		to make negatives or positives 82.55					
		millimetres by 107.95 millimetres or					
4202.92.20		larger Tool bags, golf bags, haversacks,	-	Free	Free	10%	Free
.202.02.20		knapsacks, packsacks and rucksacks		12.5%	17.5%	40%	4.4 5%
	10	Tool bags	~	12.5%	17.5%	40%	11.5%
	20	GOIT DAOS	-				
	30	naversacks, knapsacks, packsacks					
4202.92.90		and rucksacks	No	11.3%	11.3%	40%	7 50/
	10	dewellery cases,	-	11.5%	11.3%	40%	7.5%
	20	Musical instrument cases	-				
4202 99 00	90	Other	No				
7202.99.00		Other	-	11.3%	11.3%	40%	7.5%
42.03		Articles of apparel and clothing					
		accessories, of leather or of composition leather.					
4203.10.00		-Articles of apparel		17.5%	22.5%	35%	15%
	11	Men's or boys'	No				
	12		No				
		windbreakers:					
	21	Men's or boys'	No				
	22	Women's or girls'	No				
	31	Men's or hovs'	No				
	32	women's or girls'	No				
		Sport jackets:					
	41	Men's or boys'	No				
	42	women's or girls'	No				
	- 1	Skirts	No				
	61	Men's or boys'	No				
	021	women's or girls'	No				
		Pants:					

APPENDIX 1: (CONCL.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 42- 5

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4203 . 10 . 00 cont' d	72 91 92	Men's or boys'	No				
4203.21.00	20	-Gloves, mittens and mitts:Specially designed for use in sportsGolfBaseball.	-	20%	25%	45%	16.5%
4203.29.00	10	OtherOtherWork or special purposeMen's or boys' (excluding work or special purpose)Women's or girls' (excluding work or special purpose).	pair	20%	25%	45%	16.5%
4203.30.00	10	-Belts and bandoliers Belts for occupational use (electricians, etc.)	-	15%	15%	45%	10%
4203.40.00	00	-Other clothing accessories	-	11.3%	11.3%	25%	7.5%
42.04							
4204.00.00	00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses	-	12.5%	12.5%	35%	8%
42.05							
4205.00.00	10	Other articles of leather or of composition leather	-	12.5%	12.5%	35%	8%
42.06		Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.					
4206.10.00	00	-Catgut	-	Free	Free	Free	Free
4206.90.00	00	-Other	-	10.2%	10.2%	25%	6.5%



CHAPTER 43

Furskins and Artificial Fur; Manufactures Thereof

A. Introduction

Proposed Chapter 43 incorporates, in whole or in part, 20 items of the Customs Tariff as listed below:

```
53305-1 Clothing ... articles ... woven fabrics ... of wool or hair ...
56300-1 Clothing ... articles ... woven fabrics ... of man-made fibres ...
56830-1 Gloves and mitts of all kinds, n.o.p.
57200-1 Oriental and imitation Oriental rugs or carpets ... n.o.p.
59900-1 Hides and skins, raw ... dry salted, or pickled ...
*60000-1 Fur tails, in the raw state
*60100-1 Fur skins of all kinds, not dressed in any manner
*60200-1 Astrakhan or Russian hare skins ... China goat skins ...
*60300-1 Fur skins wholly or partially dressed, n.o.p.
*60305-1 Karakul skins, wholly or partially dressed, but not dyed
*60310-1 Long-haired cow hide, tanned or dressed with the hair on ...
*60315-1 Hare or rabbit skins ... manufacture of fur coats
60410-1 Sheepskin or lambskin leather, further finished than tanned, n.o.p.
60450-1 Lambskin, sheepskin or pigskin leathers ...
60706-1 Leather ... manufacture of gloves or leather clothing
        Leather ... in manufacturing gloves or leather clothing ...:
60750-1 Other than the following
60752-1 Leather ... beef-cattle hides, horse-hides or sheepskins ...
60800-1 Leather not further finished than tanned, and skins, n.o.p.
61120-1 Leather garments, lined or unlined
62500-1 Caps, hats, muffs ... and other manufactures of fur, n.o.p.
```

B. The Board's Analysis and Recommendations

The Canadian Textiles Institute perceived a need to ensure that the tariff protection currently applicable under tariff item 56300-1 of 25 p.c. MFN is not lost under the Harmonized System. The Board is satisfied that there will be no loss of protection since the pertinent goods of tariff item 56300-1 will enter under heading 43.04 at 25% MFN.

The Board's analysis of the proposed rates shows that Karakul skins (spelt Caracul in the HS) currently enter under tariff item 60305-1 at a rate of Free. Under proposed subheading 4302.13 they will be dutiable at 5% MFN Similarly, mats and plates of Astrakhan, of Russian hare or of China goat are currently imported Free of duty under tariff item 60200-1 but would be dutiable under proposed subheading 4302.30 at 12.3% MFN. The Board recommends the restoration of rates for these goods by amending the proposed Schedule in the following manner:

^{*} Indicates that goods under the present tariff items are classified only to this Chapter.

following:

following:

4302.30.19.00	Mats and platesOf Astrakhan, of Russian hare or of China goat	Free 12.3% 12.3%
	TABLE 43.1	
	The Board's Nomenclature Recommendations	
HS Code	Description of Goods	Reasons for Changes
4301.10.00.20	Correct "sauvages"	2
4301.30.00.00	Correct "Tibet"	1
4301.80.00.10	Of racoon	Τİ
4301.80.00.20	Of lynx (bobcat or wildcat)	4
4301.80.00.30	Of otter, excluding sea otter	4
4301.80.00.40	Of fitch	4
4301.80.00.50	Of opossum	4
4301.80.00.60	Of coyote	4
4301.80.00.90	Of other animals	4
4302.11.00.20	Correct "sauvages"	2

Delete the rates of duty under 4302.13.00.00 and add the

Delete the rates of duty under 4302.30.00 and add the

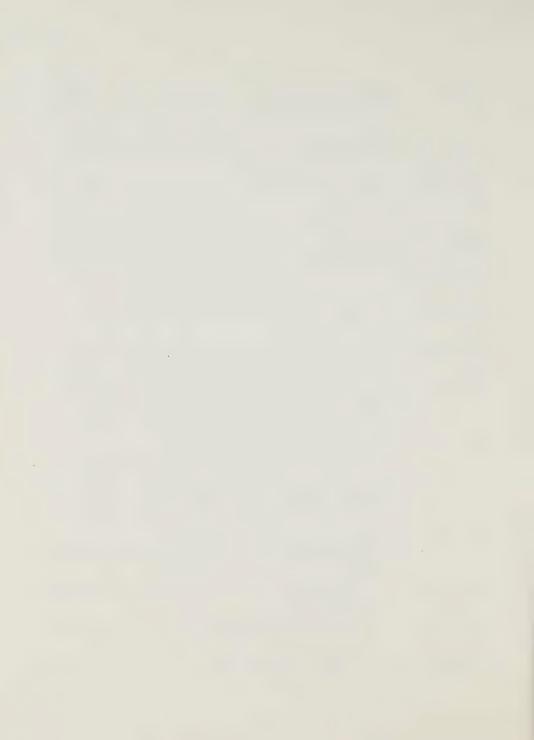
MFN Rate

Free

5%

No.

		Reasons for
HS Code	Description of Goods	Changes
4302.13.00.00	Correct "Tibet"	1
4302.19	Of other animals	3
4302.19.10.00	China goat	2
4302.19.20.00	Shearling	4
4302.19.90	Other animals	3
4302.19.90.10	Of hair seal	4
4302.19.90.20	Of fox	4
4302.19.90.90	Of other animals	4
4303.10.10	Gloves, mittens and mitts; leather garments lined with furskin	2
4303.10.10.10	Change unit of measure to "pair" ("paire")Gloves, mittens and mitts	2
4303.10.10.20	Leather garments lined with furskin Vêtements en cuir fourrés intérieurement de pelleteries naturelles	2
4303.10.90	Other articles of apparel and other clothing accessories Autres vêtements et autres accessoires du vêtement	3
4303.10.90.10	Overcoats and car-coats	2
4303.10.90.20	Jackets and similar articles Blousons et articles similaires	2
4303.90.00.00	-Other articles of furskin	3



Chapter 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Legal Notes.

- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair on.
- 2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins. with their feathers or down (heading No. 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1(c) to that Chapter);
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
- Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.
- 5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).



CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS (In accordance with the Harmonized System)

Code		Unit	Tariffs				
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.						
4301.10.00.	-Of mink, whole, with or without head, tail or paws	No. No.	Free	Free	Free	Free	
4301.20.00.00	-Of rabbit or hare, whole, with or without head, tail or paws	No.	Free	Free	Free	Free	
4301.30.00.00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tall or paws	No.	Free	Free	Free	Free	
4301.40.00.00	-Of beaver, whole, with or without head, tall or paws	No.	Free	Free	Free	Free	
4301.50.00.00	-Of muskrat, whole, with or without head, tail or paws	No.	Free	Free	Free	Free	
4301.60.00.00	-Of fox, whole, with or without head, tail or paws	No.	Free	Free	Free.	Free	
4301.70.00.00	-Of seal, whole, with or without head, tail or paws	No.	Free	Free	Free	Free	
4301.80.00. 10 20 30 40 50 60 90	-Other furskins, whole, with or without head, tail or pawsOf racoonOf lynx (bobcat or wildcat)Of otter, excluding sea otterOf opossumOf coyoteOf other animals	No. No. No. No. No. No.	Free	Free	Free	Free	
4301.90.00.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	-	Free	Free	Free	Free	
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 45.03.						
4302.11.00.	-Whole skins, with or without head, tail or paws, not assembledOf mink	No.	5%	5%	15%	3%	
4302.12.00.00 4302.13	RanchWildOf rabbit or hareOf lamb, the following: Astrakhan, Broadtall, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan	No. No.	5%	5%	15%	3%	
4302.13.10.00 4302.13.90.00	lamb Of Caracul Other	No.	Free 5%	Free 5%	Free	Free 3%	

(In accordance with the Harmonized System)

PAGE 43-4

Code or	Description of Goods	Unit of Meas.	Tariffs				
Number			BP	MFN	Gen	GP	
4302.19 4302.19.10.00 4302.19.20.00 4302.19.90. 10 20 90	Of other animalsChina goatShearlingOther animalsOf hair sealOf foxOf other animals	No. No. No. No.	Free 5% 5%	Free 8% 5%	Free 20% 15%	Free 5% 3%	
4302.20.00.00	-Heads, tails, paws and other pieces or cuttings, not assembled	-	5%	5%	15%	3%	
4302,30	-Whole skins and pieces or cuttings thereof, assembledMats and plates						
4302.30.11.00 4302.30.19.00 4302.30.90.00	Of Astrakhan, of Russian hare or of China goat Other	-	Free 12.3% 12.3%	Free 12.3% 12.3%	Free 35% 35%	Free 8% 8%	
13.03	Articles of apparel, clothing accessories and other articles of furskin.						
1303.10 1303.10.10. 10 20 1303.10.90.	-Articles of apparel and clothing accessoriesGloves, mittens and mitts; leather garments lined with furskinGloves, mittens and mitts	pair No.	17.5%	22.5%	35%	15%	
10 20 90	Other articles of apparel and other clothing accessoriesOvercoats and car-coatsOtherOther	No. No.	12,3%	12.3%	35%	8%	
303.90.00.00	-Other articles of furskin	-	15%	15%	30%	10%	
3.04 304.00.00.00	Artificial fur and articles thereof	-	22.5%	25%	55%	16.5%	

CHAPTER 43

APPENDIX

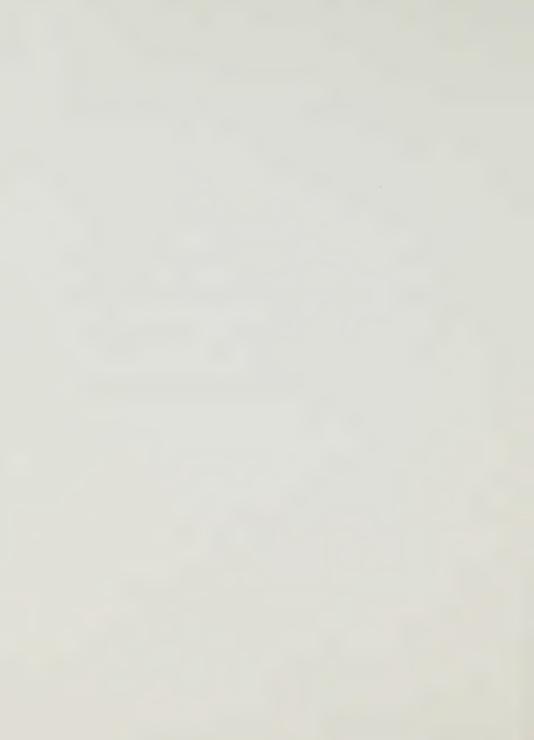


Chapter 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes.

- Throughout the Nomenclature references to "furskins", other than to raw furskins of heading No. 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair on.
- 2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading No. 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1 (c) to that Chapter):
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
- 3. Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
- 4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading No. 43.03 or 43.04 as the case may be.
- 5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).



Converted to the Harmonized System

PAGE 43- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
33.01		Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03.					
1301.10.00	10 20	-Of mink, whole, with or without head, tail or paws. Ranch	No No	Free	Free	Free	Free
1301.20.00	00	-Of rabbit or hare, whole, with or without head, tail or paws	No	Free	Free	Free	Free
1301.30.00	00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	No	Free	Free	Free	Free
4301.40.00	00	-Of beaver, whole, with or without head, tail or paws	No	Free	Free	Free	Free
1301.50.00	00	-Of muskrat, whole, with or without head, tail or paws	No	Free	Free	Free	Free
1301.60.00	00	-Of fox, whole, with or without head, tail or paws	No	Free	Free	Free	Free
1301.70.00	00	-Of seal, whole, with or without head, tail or paws	No	Free	Free	Free	Free
4301.80.00	10 20 30 40 50 60 90	-Other furskins, whole, with or without head, tail or paws	No No No No No No	Free	Free	Free	Free
1301.90.00	00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	-	Free	Free	Free	Free
43.02		Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.					
		-Whole skins, with or without head, tail or paws, not assembled:					
4302.11.00		Of mink	No No	5%	5%	15%	3%
	00	Of rabbit or hare Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese,	No	5%	5%	15%	3%
4302.19	0.5	Mongolian or Tibetan lamb		5%	5%	15%	3%
4302.19.10	00	Of China goat	No No	Free 5%	Free 8%	Free 20%	Free 5%

PAGE 43- 4

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4302.19.90	10	Other Hair seal Fox	No No No	5%	5%	15%	3%
4302.20.00	00	-Heads, tails, paws and other pieces or cuttings, not assembled	-	5%	5%	5%	5%
4302.30.00		-Whole skins and pieces or cuttings thereof, assembled	-	12.3%	12.3%	35%	8%
43.03		Articles of apparel, clothing accessories and other articles of furskin.					
4303.10		-Articles of apparel and clothing accessories					
4303.10.10	1,0	Gloves, mitts and fur-lined leather garments	No	17.5%	22.5%	35%	15%
4303.10.90	10	Fur-lined leather garments Other Coats Oackets	No No	12.3%	12.3%	35%	8%
4303.90.00	00	-Other	-	15%	15%	30%	10%
43.04							
4304.00.00	00	Artificial fur and articles thereof	-	22.5%	25%	55%	16.5%

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL;

CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW,

OF ESPARTO OR OF OTHER PLAITING MATERIALS;

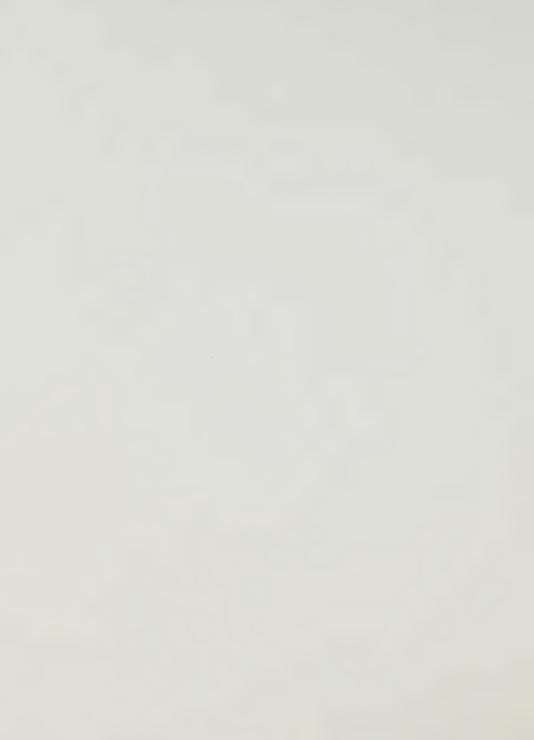
BASKETWARE AND WICKERWORK



SECTION IX

Wood and Articles of Wood; Wood Charcoal; Cork and Articles
of Cork; Manufactures of straw, of Esparto
or of Other Plaiting Materials; Basketware and Wickerwork

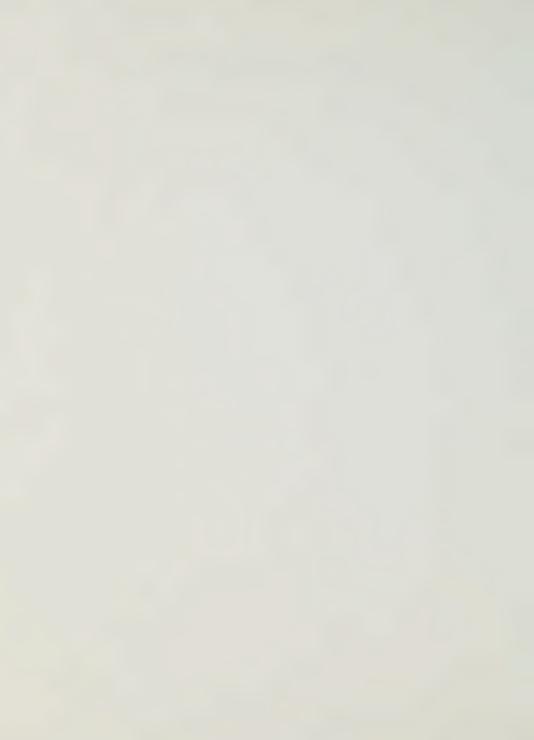
There are no Legal Notes for Section IX and the Board makes no recommendations.



Section IX

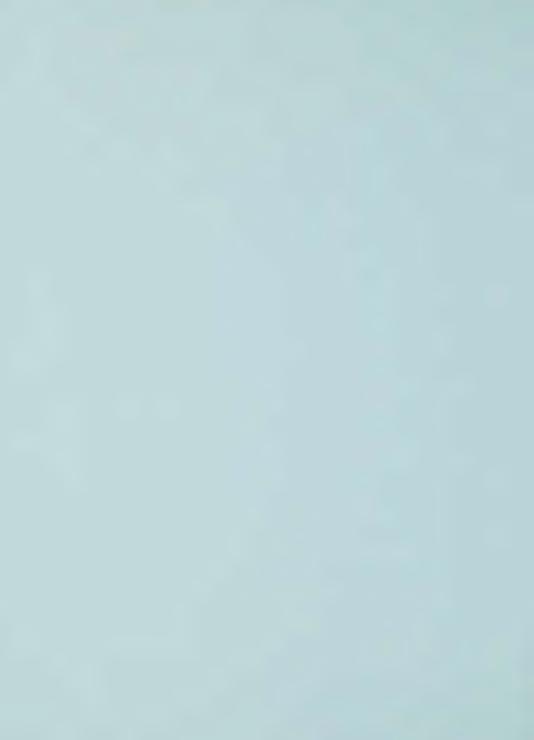
WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

(No Legal Notes were received and none are recommended for this Section.)



REPORTS FOR

CHAPTERS 44 TO 46



CHAPTER 44

Wood and Articles of Wood; Wood Charcoal

A. Introduction

50600-5

Proposed Chapter 44 incorporates, in whole or in part, 71 items of the Customs Tariff as listed below:

```
Tarred paper and prepared roofings (including shingles) ...:
19200-2
           Building papers ... fibreboard ... of vegetable fibres , n.o.p. ...
*19200-3
           Hardboard, unfinished
           Hardboard, n.o.p.
*19200-4
*19275-1 Tempered hardboard ... manufacture of ... tileboard panels ...
*23810-1 Cocoanut shell charcoal ... manufacture of activated carbon
*24715-1 Handles for use in the manufacture of artists' brushes
 28900-1 ... (water) ... closet seats and covers ...
 40924-1 ... Barn hay forks ... Post hole diggers, Snaths ... Parts ...
43120-1 Non-powered, hand-operated tools, implements or devices ...
46500-1 Signs of any material other than paper, framed or not ...
*46700-1 Window shade or blind rollers
49905-1 Nut shells; nut shell flour, wood flour, bark flour ...
*50000-1 Logs, poles, sticks, roots, posts, piles and railway ties of wood
*50005-1 Firewood, wood waste ... saw dust of wood and wood chips
50010-1 Blocks and bolts of wood ... by boring, hewing or sawing
*50015-1 Shingles, lath and treenails of wood
*50020-1 Fence pickets, palings and rails of wood ...
*50025-1 Stayes. hoops and heading of wood ... of barrels or kegs
*50026-1 Hoops of wood for use in the repair of barrels
*50030-1 Dowel rods and pins of wood, not sanded ...
*50035-1 Wooden handles or stems for handles ... spokes ...
*50040-1 Timber or lumber of wood of any species, not further ... than sawn
*50045-1 Timber or lumber of wood of any species, further ... than sawn ...
*50050-1 Timber or lumber of softwood ... drilled ...
*50055-1 Edge-glued or end-glued rectangular wood ...
*50060-1 Timber or lumber of hardwood ... drilled ...
*50065-1 Flooring tiles made of individual strips of wood joined together
*50066-1 Flooring of oak, tongued, grooved or jointed ...
*50068-1 Flooring of wood, n.o.p., tongued, grooved or jointed, ...
*50070-1 Timber or lumber of wood of any species ... n.o.p.
*50071-1 Cedar lumber, whether or not stained and waxed ...
*50075-1 Timber, lumber and mouldings of wood, n.o.p.
         Manufactures of wood, n.o.p.:
          Other than the following
 50600-1
*50600-3
          Cellular panels, whether or not face finished; waferboard
*50600-4
          Wood windows
```

Church pews; wood cross arms, drilled

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

```
*50600-6
           Rough blanks or blocks of wood ...
*50600-7
           Novelties ... made from mulga ... (A.T.A.)
*50600-8
          Mouldings of wood, having more than one profile
*50600-11 Wood panels, veneer on one side; laminated building boards
*50600-12 Particleboard
*50600-13 Wood boxes and crates; tool handles of wood, n.o.p.
*50605-1 Clothespins and parts thereof
*50610-1 Wooden doors ... 6 feet and 2 feet, respectively
*50625-1 Curtain stretchers
*50630-1 Wood handles ... for use only in ... D shovel handles ...
*50700-1 Single-ply. sliced or rotary-cut veneers of rosewood ...
*50705-1 Single-ply, sliced or rotary-cut veneers of wood, n.o.p. ...
*50705-2 Veneers, namely: Australian blackwood, walnut ... (A.T.A.)
*50706-1 Single ply veneers of Western red cedar ... or Western white pine...
*50710-1 Veneers of wood of any kind ... taped or jointed
         Plvwood:
*50715-1
          Other than the following
          Plywood imported by manufacturers of picker sticks ...
*50715-2
*50715-3
          Plywood of okoumé
*50715-4
          Softwood plywood; plywood with a face veneer of softwood
*50720-1 Veneers, namely: Australian blackwood, walnut ... single-ply ...
*50725-1 Plywood faced with metal on one or both sides
 51000-1 Churns, n.o.p., brooms ... pounders and rolling pins
 51200-1 Picture frames and photograph frames, of any material
 51400-1 Coffins and caskets, and metal parts thereof
 51600-1 Blinds of wood, metal or other material, not textile or paper
 51700-1 Wire screens, wire doors and wire windows
         House, office, cabinet or store furniture of wood ...:
 51901-1
          Other than the following (See 51902-1)
*58900-1 Charcoal made from wood
 61210-1 Saddle trees ... for use in the manufacture of saddles
 62300-1 Musical instrument cases, fancy cases or boxes of all kinds ...
 62400-1 Bead ornaments ... fans ... statuettes ...
 69105-1 ... religious statues, statuettes ... crosses ... plaques ...
         Coverings, inside and outside, used in covering or holding goods ...:
*71005-1 Usual coverings ... for use other than ... transportation of ...
 71100-1 All goods not enumerated in this schedule ...
 87500-1 Handicraft goods ... handicraft products ...
```

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding proposed Chapter 44.

The Board's analysis of the proposed rates of duty did not reveal any changes which meet the criteria for restoration to current levels.

^{*} Indicates that goods under the present tariff item are classified to this Chapter.

The Board recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the ${\tt HS}$.

In the English text of Legal Note 1(a), line 3, replace "of heading No. 12.11" by "(heading No. 12.11)".

In the English text of Legal Note 1(b) replace "and" by "or".

In the English text of Legal Note 1(c), line 2, replace "of heading No. 14.04" by "(heading No. 14.04)".

In the English text of Legal Note 1(d) replace "of heading No. 38.02" by "(heading No. 38.02)".

In the English text of Legal Note l(n) replace "of heading No. 93.05" by "(heading No. 93.05)".

In the English text of Legal Note 6, line 1, add "s" to "purpose".

The Board further recommends the following Canadian Legal Note 1 in lieu of the one proposed in the draft:

Canadian Legal Note 1

"For the purposes of the tariff items of subheading Nos. 4407.10, 4407.91, 4407.99 and 4409.10, the following words have the meanings hereby assigned to them:

- a) Rough
 - Not further worked than sawn, chipped lengthwise, sliced or peeled
- b) Dressed Further worked than rough but not further worked than planed, sanded or finger-jointed
- c) Untreated Not otherwise processed than with creosote or other wood preservatives
- d) Treated Not answering the definition of "untreated", including dimensionally stabilized or processed with fire retardants, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels"

TABLE 44.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
44.01	Correct "débris"	4
4401.30.00	Correct "débris"	4
4401.30.00.50	Firelogs of compressed sawdust	4
4402.00.10	Not agglomerated or agglomerated, con- taining, by weight, 10 % or less of binder Non aggloméré ou aggloméré, contenant, en poids, 10 % ou moins de liant	4
4402.00.90	Renumber to 4402.00.20. Agglomerated, containing, by weight, more than 10 % of binder	3
4402.00.90.10	Renumber to 4402.00.20.10	2
4402.00.90.90	Renumber to 4402.00.20.90 and in the French text add unit of measure "tonne"	2
4403.10.00.10	Poles for telephone, telegraph or power transmission	4
4403.10.00.11	Of a length not exceeding ll m D'une longueur n'excédant pas ll m	2
4403.10.00.12	Of a length exceeding ll m D'une longueur excédant ll m	2
4403.10.00.20	Piles are specifically provided for in heading 44.04. The Explanatory Notes refer to "unpointed and unsplit piles", meaning piling only. Hence, the text should read	
	Piling (unpointed or unsplit piles) Bois brut pour pieux (pieux non fendus ni appointés)	2
4403.10.00.30	Unpointed or unsplit fence posts Poteaux de clôture non fendus ni appointés	2

		Reasons for
HS Code	Description of Goods	Changes
4403.20	The statistical classes of this subheading are not mutually exclusive (i.e. pulpwood is also a log) and are not consistent with the structure of subheading 4403.99. For example, in "20", pulpwood is provided for at the end, whereas in "99", it is provided for at the beginning.	
4403.20.00.10	Delete from 4403.20.00.10 to 4403.20.00.90 and replace with the following 25 entries	2&4
4403.20.00.10	Poles, props, posts and similar timber . Poteaux, étais et bois de charpente similaire	
4403.20.00.11	Poles for telephone, telegraph or power transmission, of a length not exceeding ll m · · · · · · · · · · · · · · · · ·	
4403.20.00.12	Poles for telephone, telegraph or power transmission, of a length exceeding 11 m Poteaux pour lignes téléphoniques ou télégraphiques ou de lignes électriques, d'une longueur excédant 11 m	
4403.20.00.13	Piling (unpointed or unsplit piles) Bois brut pour pieux (pieux non fendus ni appointés)	
4403.20.00.14	Unpointed or unsplit fence posts Poteaux de clôture non fendus ni appointés	
4403.20.00.19	Other poles, props, posts and similar timber	
4403.20.00.20	Pulpwood	
4403.20.00.21	Spruce or balsam	
4403.20.00.29	Other pulpwood	
4403.20.00.30	Other, cedar	

Autres, cèdres

HS Code	Description of Goods
4403.20.00.31	Western cedar
4403.20.00.32	Yellow
4403.20.00.39	Other
4403.20.00.40	Other, Douglas fir and true fir Autres, sapin de Douglas et sapins véritables
4403.20.00.41	Douglas fir
4403.20.00.42	Balsam
4403.20.00.49	Other
4403.20.00.50	Other, pine
4403.20.00.51	Yellow
4403.20.00.59	Other
4403.20.00.60	Other, spruce
4403.20.00.61	Eastern Canadian
4403.20.00.69	Other
4403.20.00.70	Other, hemlock
4403.20.00.90	Other wood in the rough, coniferous Autres bois bruts, de conifères
4403.90	-Other non-coniferous and other tropical woods Autres que de conifères et autres bois tropicaux

HS Code	Description of Coods	Reasons
no code	Description of Goods	Changes
4403.99.00.10	Delete from 4403.99.00.10 to 4403.99.00.99 and replace with the following 16 entries	24
4403.99.00.10	Pulpwood	
4403.99.00.11	Poplar	
4403.99.00.19	Other pulpwood	
4403.99.00.20	Other, birch	
4403.99.00.21	Yellow birch	
4403.99.00.29	Other birch	
4403.99.00.30	Other, maple	
4403.99.00.31	Hard maple	
4403.99.00.39	Other maple	
4403.99.00.40	Other, cherry	
4403.99.00.50	Other, ash	
4403.99.00.60	Other, walnut	
4403.99.00.90	Other	
4403.99.00.91	Poplar, aspen and cotton-wood Peuplier et tremble	
4403.99.00.92	Elm	

HS Code	Description of Goods	for Changes
4403.99.00.99	Other	
4405.00.00.10	Renumber to 4405.00.00.20	2
4405.00.00.20	Renumber to 4405.00.00.10	2
4406.90.00	-Impregnated	3
4407.10.10.12	Delete this class	5
4407.10.10.20	Douglas fir and true fir	5
4407.10.10.21	Douglas fir	5
4407.10.10.29	Renumber 4407.10.10.22True fir	5
4407.10.10.30	Hemlock	5
4407.10.10.40	Larch, including tamarack	5
4407.10.10.52	New scopeSugar	5
4407.10.10.53	White	5
4407.10.10.54	Delete this class	5
4407.10.10.55	Renumber 4407.10.10.54Jack or Lodgepole	5
4407.10.10.56	Delete this class	5
4407.10.10.57	Renumber 4407.10.10.55	5

HS Code	Description of Goods	Reasons for Changes
	bosof ipoton of doods	Changes
4407.10.10.58	Renumber 4407.10.10.56Sequoia	2
4407.10.10.61	Delete this class	5
4407.10.10.62	Delete this class	5
4407.10.10.63	Delete this class	5
4407.10.10.64	Delete this class	5
4407.10.10.65	Delete this class	5
4407.10.10.69	Delete this class	5
4407.10.10.70	Delete this class (transfer to 4407.10.10.40)	5
4407.10.10.90	Other coniferous, rough, untreated Autres de conifères, bruts, non traités	3
4407.10.20	Dégrossis, non traités	2
4407.10.20.12	Delete this class	5
4407.10.20.20	Douglas fir and true fir	5
4407.10.20.21	Douglas fir	5
4407.10.20.29	Renumber 4407.10.20.22True fir	5
4407.10.20.30	Hemlock	5
4407.10.20.40	Larch, including tamarack	5
4407.10.20.52	New scopeSugar	5
4407.10.20.53	White	5

HS Code	Description of Goods	for Change
4407.10.20.54	Delete this class	5
4407.10.20.55	Renumber 4407.10.20.54Jack or Lodgepole	5
4407.10.20.56	Delete this class	5
4407.10.20.57	Renumber 4407.10.20.55	5
4407.10.20.58	Renumber 4407.10.20.56Sequoia	2
4407.10.20.61	Delete this class	5
4407.10.20.62	Delete this class	5
4407.10.20.63	Delete this class	5
4407.10.20.64	Delete this class	5
4407.10.20.65	Delete this class	5
4407.10.20.69	Delete this class	5
4407.10.20.70	Delete this class (transfer to 4407.10.20.40)	5
4407.10.20.90	Other coniferous, dressed, untreated Autres de conifères, dégrossis, non traités	3
4407.10.30.00	Bruts ou dégrossis, traités	2
4407.20	-Of the following tropical woods	2
4407.21.00.19	Renumber 4407.21.00.12Dressed	2&3
4407.21.00.91	Delete this class	4
4407.21.00.99	Delete this class	4
4407.22.00.10	Delete this class	4
4407.22.00.90	Delete this class	4

		Reasons for
HS Code	Description of Goods	Changes
4407.23.00.10	Delete from 4407.23.00.10 to 4407.23.00.99 and replace with the following ten entries	4
4407.23.00.10	Baboen (virola)	
4407.23.00.11	Rough	
4407.23.00.12	Dressed	
4407.23.00.20	Mahogany, Philippine	
4407.23.00.21	Rough	
4407.23.00.22	Dressed	
4407.23.00.30	Mahogany, American	
4407.23.00.40	Other mahogany ("Swietenia spp.") Autres acajous ("Swietenia spp.")	
4407.23.00.50	Imbuia	
4407.23.00.60	Balsa	
4407.90	-Other non-coniferous and other tropical woods Autres que de conifères et autres bois tropicaux	3
4407.91.10.10	Delete from 4407.91.10.10 to 4407.91.10.29 and replace with the following nine entries	4&5
4407.91.10.10	Rough, of a length not exceeding 1.83 m (dimension-sawn stock)	
4407.91.10.11	Red oak	

		Reasons for
HS Code	Description of Goods	Changes
4407.91.10.19	Other oak	
4407.91.10.20	Rough, of a length exceeding 1.83 m Bruts, d'une longueur excédant 1,83 m	
4407.91.10.21	Red oak	
4407.91.10.29	Other oak	
4407.91.10.30	Dressed	
4407.91.10.31	Red oak	
4407.91.10.39	Other oak	
4407.92.00.10	Delete this class	4
4407.92.00.90	Delete this class	4
4407.99	Of other non-coniferous and other tropical woods	3
4407.99.10.10	Delete from 4407.99.10.10 to 4407.99.10.29 and replace with the following 12 entries	4&5
4407.99.10.10	Rough, of a length not exceeding 1.83 m (dimension-sawn stock)	
4407.99.10.20	Rough, of a length exceeding 1.83 m Bruts, d'une longueur excédant 1,83 m	
4407.99.10.21	Ash	
4407.99.10.22	Poplar	

HS Code	Description of Goods	Reasons for Changes
4407.99.10.23	Walnut	
4407.99.10.24	Basswood	
4407.99.10.25	Birch	
4407.99.10.26	Maple	
4407.99.10.27	Elm	
4407.99.10.28	Cherry	
4407.99.10.29	Other	
4407.99.10.30	Dressed	
4408.10.00.20	Delete this class	4
4408.10.00.30	Delete this class	4
4408.10.00.40	Renumber 4408.10.00.20	14
4408.20.00	In the English text, correct "Brésil"	4
4408.20.00.40	Delete this class	4
4408.90.00	-Other non-coniferous and other tropical woods	3
4409.10.10.90	Other continuously shaped wood Autres bois profilés	3
4409.10.20.90	Other continuously shaped wood Autres bois profilés	3
4409.20.19	Of other non-coniferous	3

HS Code	Description of Goods	Reasons for Changes
4409.20.90	Other continuously shaped wood Autres bois profilés	3
4409.20.90.90	Other continuously shaped wood Autres bois profilés	3
4410.10.10.00	Apply the tariff rate of 4410.10.90Drilled; surface covered with plastics or metal	Ц
4410.10.10.10	Part of 4410.10.90.90Not surface covered, drilled	4
4410.10.10.20	Formerly 4410.10.90.10Surface covered with plastics	4
4410.10.10.21	New classMelamine formaldehyde	5
4410.10.10.22	New classVinyl polymers	5
4410.10.10.29	New classOther	5
4410.10.10.30	Part of 4410.10.90Surface covered with metal	4
4410.10.90	Apply the tariff rates of 4410.10.10.00	24
4410.10.90.10	Delete this class	4
4410.10.90.90	Delete this class	4
4410.90.10.00	Apply the tariff rate of 4410.90.90Drilled; surface covered with plastics or metal	4

		Reasons for
HS Code	Description of Goods	Changes
4410.90.10.10	Part of 4410.90.90.90Not surface covered, drilled Non recouverts en surface, percés	4
4410.90.10.20	Formerly 4410.90.90.10Surface covered with plastics	4
4410.90.10.21	New classMelamine formaldehyde	5
4410.90.90.22	New classVinyl polymers	5
4410.90.90.29	New classOther	5
4410.90.90.30	Part of 4410.90.90.90Surface covered with metal	4
4410.90.90	Apply the tariff rates of 4410.90.10.00	4
4410.90.90.10	Delete this class	4
4410.90.90.90	Delete this class	4
4411.31.00.10	Delete this class	4
4411.31.00.90	Delete this class	4
4411.39.00.10	Delete this class	4
4411.39.00.90	Delete this class	4
4411.90	-Fibreboard of a density not exceeding 0.35 g/cm ³	3
4411.91.00.10	Delete this class	14

		for
HS Code	Description of Goods	Changes
4411.91.00.90	Delete this class	4
4411.99.00.10	Delete this class	4
4411.99.00.90	Delete this class	4
4412.11.10	Unworked; not further worked than painted or than edge- or face-worked Non ouvrés; simplement peints ou à face ou à bordure ouvrée	4
4412.11.10.10	Doorskins of mahogany	4
4412.11.10.11	Philippine mahogany	4
4412.11.10.19	Other mahogany	3
4412.11.10.20	Renumber 4412.11.10.70Other, Philippine mahogany	2
4412.11.10.21	Renumber 4412.11.10.71	2
4412.11.10.29	Renumber 4412.11.10.72Finished	2
4412.11.10.80	New classOther mahogany	14
4412.11.10.81	New classUnfinished	4
4412.11.10.82	New classFinished	4
4412.11.10.90	Other tropical woods	3
4412.11.10.91	Delete this class	4
4412.11.10.92	Delete this class	4

HS Code	Description of Goods	Reasons for Changes
4412.11.10.99	Delete this class	4
4412.11.90	Renumber 4412.11.20. Further worked than painted or than edge- or face-worked, including surface covered with plastics or metal Ouvrés davantage que simplement peints ou simplement à face ou à bordure ouvrée, y compris ceux recouverts en surface de matières plastiques ou de métal	3
4412.11.90.10	Renumber 4412.11.20.10Doorskins of mahogany	2
4412.11.90.11	Renumber 4412.11.20.11Philippine mahogany	2
4412.11.90.19	Renumber 4412.11.20.19Other mahogany	2
4412.11.90.90	Renumber 4412.11.20.90Other plywood, of tropical woods Autres contre-plaqués, en bois tropicaux	3
4412.12.10	Unworked; not further worked than painted or than edge- or face-worked Non ouvrés; simplement peints ou à face ou à bordure ouvrée	3
4412.12.10.10	Of Sen, whether or not finished De Sen, même finis	4
4412.12.10.20	Renumber 4412.12.10.80Other, unfinished	2
4412.12.10.21	Renumber 4412.12.10.81Of birch	5
4412.12.10.22	Renumber 4412.12.10.82Of walnut	5
4412.12.10.23	Delete this class	5

		Reasons
HS Code	<u>Description of Goods</u>	Changes
4412.12.10.24	Renumber 4412.12.10.83Of teak	5
4412.12.10.25	Renumber 4412.12.10.84Of maple	5
4412.12.10.29	Renumber 4412.12.10.89Of other non-coniferous wood D'autres bois autres que conifères	5
4412.12.10.90	Other, finished	3
4412.12.10.91	Of birch	5
4412.12.10.92	Of walnut	5
4412.12.10.93	Delete this class	5
4412.12.10.94	Renumber 4412.12.10.93Of teak	5
4412.12.10.95	Renumber 4412.12.10.94Of maple	5
4412.12.10.99	Of other non-coniferous wood D'autres bois autres que conifères	5
4412.12.90	Renumber 4412.12.20.00Further worked than painted or than edge- or face-worked, including surface covered with plastics or metal Ouvrés davantage que simplement peints ou simplement à face ou à bordure ouvrée, y compris ceux recouverts en surface de matières plastiques ou de métal	3

HS Code	Description of Goods	Reasons for Changes
4412.19	Other, with both outer plys of coniferous or of other tropical woods Autres, dont les deux plis extérieurs sont en bois de conifères ou en bois d'autres bois tropicaux	3
4412.19.90.10	Delete from 4412.19.90.10 to 4412.19.90.99 and replace with the following six entries	4
4412.19.90.10	Douglas fir	
4412.19.90.11	Of a thickness not exceeding 9.5 mm D'une épaisseur n'excédant pas 9,5 mm	
4412.19.90.12	Of a thickness exceeding 9.5 mm but not exceeding 15.875 mm	
4412.19.90.13	Of a thickness exceeding 15.875 mm D'une épaisseur excédant 15,875 mm	
4412.19.90.20	Pine	
4412.19.90.90	Other	
4412.21.10.00	Apply the rate of duty of 4412.21.90.00Drilled; surface covered with plastics or metal	4
4412.21.90.00	Apply the rate of duty of 4412.21.10.00	4
4412.29	Not containing a layer of particle board Ne contenant aucun panneau de particules	3
4412.29.10.00	Apply the rate of duty of 4412.29.90.00Drilled; surface covered with plastics or metal	4
4412.29.90.00	Apply the rate of duty of 4412.29.10.00	4

HS Code	Description of Goods	Reasons for Changes
4412.90	-Other plywood, veneered panels and similar laminated wood	3
4412.91.10.00	Apply the rate of duty of 4412.91.90.00Drilled; surface covered with plastics or metal	4
4412.91.90.00	Apply the rate of duty of 4412.91.10.00	4
4412.99	Not containing a layer of particle board Ne contenant aucun panneau de particules	3
4412.99.10.00	Apply the rate of duty of 4412.99.90.00Drilled; surface covered with plastics or metal	4
4412.99.90.00	Apply the rate of duty of 4412.99.10.00	4
4414.00.00.10	Renumber 4414.00.00.20For mirrors	2
4414.00.00.20	Renumber 4414.00.00.10For photographs	2
4415.10.10	Cases, boxes and crates	2
4415.10.10.10	Cases and boxes	2
4415.10.90	Renumber 4415.10.20Cable-drums; drums and similar packings . Tambours (tourets) pour câbles; cylindres et emballages similaires	3
4415.10.90.10	Renumber 4415.10.20.10	2
4415.10.90.20	Renumber 4415.10.20.20Baskets for fruit, of sliced or peeled wood	4

HS Code	Description of Goods	Reasons for Changes
4415.10.90.30	Renumber 4415.10.20.30	2
4415.10.90.40	Delete this class	2
		_
4415.10.90.90	Renumber 4415.10.20.90	2
4415.10.90.91	Delete this class (not within the scope, see E.N.)	2
4415.10.90.99	Delete this class	2
4416.00.10.00	Staves, hoops and heads, for barrels or kegs	2
4416.00.90	Other coopers' products and parts thereof . Autres ouvrages de tonnellerie et leurs parties	3
4417.00.11.00	Handles for axes, spades, hand shovels, hand hoes, hand rakes or hand forks, not further manufactured than turned; handles for scythes (snaths) Manches pour haches, bêches, pelles à main, houes à main, râteaux à main et fourches à main, simplement tournés; manches de faux	2&4
4417.00.19	Other tool handles	3
4417.00.90.10	Backs and blocks, for brushes or brooms . Dos et blocs, pour brosses ou balais	4
4417.00.90.20	Handles for brushes, brooms or mops	4
4417.00.90.30	Lasts and trees, for footwear	4
4418.10.10.00	Delete "Wire windows with wooden frames" Rayer "fenêtres en toile métallique avec cadres en bois"	2

HS Code	Description of Goods	Reasons for Changes
	Wire windows fall in heading 73.08. If they have a wooden frame, they would probably be classified according to the Interpretative Rule. Whether one uses Rule 3(b) or 3(c), the products would likely end up in 73.08. In addition, the Explanatory Notes for 73.08 suggest that products from other headings may be incorporated.	
4418.20.00.90	Renumber to 4418.20.00.20Door frames and thresholds Encadrements de portes et chambranles et seuils	3
4418.50.00.11	Of western red cedar	4
4418.90	-Other builders' joinery and carpentry of wood Autres ouvrages de menuiserie et pièces de charpente pour construction	3
4418.90.20.00	New class; from 4421.90.60 (same rate of duty)Flooring tiles made of individual strips of wood joined together	Ħ
4420.10.90.00	Other statuettes and ornaments	3
4420.90.00.10	Correct "porte-manteaux"	4
4420.90.00.60	Wall racks for guns	4
4421.90.40	Signs, letters and numerals; window shades or blind rollers; blinds; toilet seats and their covers; labels Enseignes, lettres et chiffres; rouleaux de stores; stores; sièges de toilettes et leurs couvercles; étiquettes	2
4421.90.40.50	Correct "sièges"	4
4421.90.40.51	Of solid wood	14
4421.90.40.59	Other, for example of composition wood Autres, en bois reconstitué, par exemple	Ц

HS Code	Description of Goods	Reasons for Changes
4421.90.40.90	Renumber 4421.90.40.60Labels	4
4421.90.60.00	Delete this class (transferred to 4418.90.20)	2
4421.90.60.00	New class and insert ratesJoiners' benches and trestles Etablis de menuisiers et tréteaux	4
4421.90.90	Other articles of wood	3
4421.90.90.30	Delete this class	2
4421.90.90.40	Renumber 4421.90.90.30	14
4421.90.90.50	Renumber 4421.90.90.40	4



Chapter 44

WOOD AND ARTICLES OF WOOD: WOOD CHARCOAL

Legal Notes.

- 1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);
 - (b) Bamboos or other plaiting materials of heading No. 14.01;
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading No. 14.04);
 - (d) Activated charcoal (heading No. 38.02);
 - (e) Articles of heading No. 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64;
 - (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
 - (1j) Goods of heading No. 68.08;
 - (k) imitation jewellery of heading No. 71.17;
 - Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms (heading No. 93.05);
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03; or
 - (r) Articles of Chapter 97 (for example, works of art).
- 2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- Heading Nos. 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.
- 4. Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note I to Chapter 82.
- For the purposes of this Chapter and subject to Notes I(b) and I(f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

Canadian Legal Note.

- For the purposes of the tariff items of subheading Nos. 4407.10, 4407.91, 4407.99 and 4409.10, the tollowing words have the meanings hereby assigned to them:
 - (a) Rough Not further worked than sawn, chipped lengthwise, sliced or peeled
 - (b) Dressed Further worked than rough but not further worked than planed, sanded or finger-jointed
 - (c) Untreated Not otherwise processed than with creosote or other wood preservatives
 - (d) Treated
 Not answering the definition of "untreated", including dimensionally stabilized or processed with fire retardants, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 44-3

Code	Decembed to the Control	Unit	Tariffs				
Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
44.01	Fuel wood, in logs, in billets, in twigs, In faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.						
4401.10.00.00	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	-	Free	Free	Free	Free	
4401.21.00.00	-Wood in chips or particlesConiferous	tonne tonne	Free Free	Free Free	Free Free	Free Free	
4401.30.00. 10 20 30 40 50 90	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar formsSlabs and edgings	kg kg kg kg kg kg	Free	Free	Free	Free	
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			The state of the s			
4402.00.10.	Not agglomerated or agglomerated, containing, by weight, 10 % or less of binder		Free	Free	\$8.27	Free	
10 20 30 90 4402.00.20.	PowderGranulesBriquettesOtherAgglomerated, containing, by weight, more than 10 % of binderBriquettes of wood charcoal	tonne tonne tonne tonne tonne tonne		10.2%	/tonne	6.5%	
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.						
4403.10.00.	-Treated with paint, stains, creosote or other preservatives	metre metre	Free	Free	Free	Free	
20 30 90	Piling (unpointed or unsplit piles)Unpointed or unsplit fence postsOther	-					
4403.20.00.	-Other, coniferous	metre	Free	Free	Free	Free	
12	Poles for telephone, telegraph or power transmission, of a length exceeding II m	metre					

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 44-4

Code	Description of Goods	Unit Tariffs				,
Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
4403.20.00.14 (cont.) 19	Unpointed or unsplit fence postsOther poles, props, posts and similar timber					
21 29	Other pulpwood	m ³ m ³				
31 32 39	Western cedar Yellow	m3 m3 m3				
41 42 49	Other, Douglas fir and true fir Balsam	m3 m3 m3				
51 59	Other, pine Yellow	m3 m3				
61 69 70 90	Other, spruceEastern CanadianOtherOther, hemlockOther wood in the rough, coniferous	m3 m3 m3				
4403.31.00.00	-Other, of the following tropical woodsDark Red Meranti, Light Red Meranti and Meranti Bakau	_m 3	Free	Free	Free	Free
4403.32.00.00	Meranti Bakau	m3	Free	Free	Free	Free
4403.33.00.00	Keruing, Ramin, Kapur, Teak, Jongkong,	m3	Free	Free	Free	Free
4403.34.00.00	Merbau, Jelutong and Kempas Okoumé, Obeche, Sapelli, Sipo, Acajou	m3		1		
4403.35.00.00	d'Afrique, Makoré and IrokoTiama, Mansonia, Ilomba, Dibétou, Limba and Azobé	m ³	Free Free	Free	Free	Free
4403.91.00.00 4403.92.00.00 4403.99.00. II 19 21 29 31 39 40 50 60	-Other non-coniferous and other tropical woods -Of oak	MM 33 33 33 33 33 33 33 33 33 33 33 33 3	Free Free Free	Free Free Free	Free Free Free	Free Free Free

(In accordance with the Harmonized System)

Code	Devel 11	Unit		Tan	iffs		
Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
14.04	Hoopwood; split poles; plles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walkingsticks, umbrellas, tool handles or the like; chipwood and the like.						
404.10.00.00	-Coniferous		Free	Free	Free	Free	
1404.20.00.00	-Non-coniferous	-	Free	Free	Free	Free	
4.05 405.00.00.	Wood wool; wood flour		Free	Free	20%	Free	
10 20	Wood wool	kg					
14.06	Railway or tramway sleepers (cross-ties) of wood.				Base Academic Control of Control		
406.10.00. 10 20 90	-Not ImpregnatedStandard trackSwitch tiesOther	No. No.	Free	Free	Free	Free	
4406.90.00. 10 20 90	-Impregnated	No. No. No.	Free	Free	Free	Free	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6 mm.						
4407.10.10. 11 19 21 22 30 40 51 52 53 54 55 56 59 60 90	-ConiferousRough, untreatedCedarWestern redDouglas fir and true firDouglas firTrue firLarch, including tamarackPinePonderosaSugarJack or LodgepoleSouthernSequolaSeruceOther coniferous, rough, untreated	83 3533 3555555 - 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6	Free	Free	Free	Free	

(In accordance with the Harmonized System)

Code	Description of Goods	Unit		Tar	lffs	
Number	Sessi iprior or coods	Meas.	BP	MFN	Gen	GP
407.10.20.	Dressed, untreated	m3 m3	Free	Free	25%	Free
19 21 22	Other Douglas fir and true fir True fir	m ³ m ³ m ³ m ³ m ³				
30 40 51	PemiockLarch, including tamarackPinePonderosa	1				
52 53 54 55 56	Sugar Jack or Lodgepole Sequola	33333333333333333333333333333333333333				
59 60 90 407.10.30.00	OtherOther coniferous, dressed, untreatedRough or dressed, treated	m3 m3 m3 m3	6.8%	6.8%	25%	4.5%
407.21,00.	-Of the following tropical woods -Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and Kempas					
11	Rough	1	Free	Free	25%	Free
12 90 1407.22.00.00	DressedOtherOkoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Mansonia,	m3 m3 m3				
1407.23.00.	Ilomba, Dibétou, Limba and AzobéBaboen, Mahogany ("Swietenia spp."), Imbuia and Balsa	m ³	Free	Free	25 %	Free
11	Baboen (virola)Rough	m3 m3	1100	1100	200	1100
21 22 30	Mahogany, PhilippineRoughMahogany, American	_m 3				
40 50 60	Other manogany (Swietenia spp.)	m3 m3 m3				
4407.91 4407.91.10.	-Other non-coniferous and other tropical woodsOf oakUntreated		Free	Free	Free	Free
П	Rough, of a length not exceeding 1.83 m (dimension-sawn stock)Red oak	m3				
19 21 29	Other oak	m ³				
31 39	Other oakDressedOther oak	m3 m3				
4407.91.20.00 4407.92.00.00	Treated	m3 m3	6.8% Free	6.8% Free	25% 25%	4.5% Free

Free	MFN Free	Gen Free	GP Free
Free	Free	Free	Free
6.8%	6.8%	25%	4.5%
Free	Free	25%	Free
Free	Free	25%	Free
Free	Free	25%	Free
	Free	Free Free	Free Free 25%

PAGE 44-8

Code	Description of Goods	Unit		Tari	ffs	
Number	Description of Goods	Meas.	BP	MFN	Gen	GP
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.					
4409.10. 4409.10.10. 10 20	-ConiferousUntreatedFlooringMouldingsConstruction type	m ³	Free	Free	25%	Free
39 91 99 4409.10.20.	Other continuously shaped woodSldingOtherTreatedMouldings	m3	6.8%	6.8%	25%	4.5%
11 19 90 4409,20	Onstruction typeOtherOtherOtherOther continuously shaped woodOther conferous	-				
4409.20.11.00 4409.20.19.	FlooringOf oakOf other non-conliferousMapleOther	m ³	5.5 % Free	5.5% Free	25% 25%	3.5% Free
4409.20.90. 10 21 29 90	Other continously shaped woodDowelling and pins of woodConstruction typeOther continuously shaped wood	-	Free	Free	25%	Free
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.					
4410.10 4410.10.10. 10 21 22 29	-Of woodDrilled; surface covered with plastics or metalNot surface covered, drilledSurface covered with plasticsVinyl polymersVinyl polymers	m ³	9.2%	9.2%	25%	6%
4410.10.90.00	Surface covered with metalOther	m3 m3	7%(87) 6%(88) 5%(89) 4%(90)	7%(87) 6%(88) 5%(89) 4%(90)	25\$(87) 25\$(88) 25\$(89) 25\$(90)	4.5%(87) 4%(88) 3%(89) 2.5%(90)
4410.90 4410.90.10.	-Of other ligneous materialsDrilled; surface covered with plastics or metalNot surface covered, drilled	m ³	9.2%	9.2%	25%	6%

(In accordance with the Harmonized System)

Code	Description of Goods	Unit of		Tari	ffs	
Number	Description of Goods	Meas.	BP	MFN	Gen	GP
4410,90,10, (cont,) 21 22 29 30 4410,90,90,00	Surface covered with plasticsWelamine formaldehyde	m3 m3 m3 m3 m3	7\$(87) 6\$(88) 5\$(89) 4\$(90)	7\$(87) 6\$(88) 5\$(89) 4\$(90)	25\$(87) 25\$(88) 25\$(89) 25\$(90)	4.5\$(87) 4\$(88) 3\$(89) 2.5\$(90)
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.					
4411.11.00.	-Fibreboard of a density exceeding 0.8 g/cm ³ Not mechanically worked or surface coveredDoorskinsOther	kg kg	6.5%	6.5%	35%	4%
10 90 4411.21.00.	DorskinsOtherOtherOther	kg kg kg	6.5%	6.5%	35%	4%
4411.29.00.	Doorskins	kg kg	6.5%	6.5%	35%	4%
4411.31.00.00	-Fibreboard of a density exceeding 0.35 g/cm³ but not exceeding 0.5 g/cm³Not mechanically worked or surface covered	kg kg	6.5% 6.5%	6.5% 6.5%	35% 35%	4% 4%
4411.91.00.00	-Fibreboard of a density not exceeding 0.35 g/cm ² Not mechanically worked or surface covered	kg kg	6.5%	6.5% 6.5%	35% 35%	4% 4%
44.12	Plywood, veneered panels and similar laminated wood.	Management of the state of the				
4412.11	-Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thicknessWith at least one outer ply of the following tropical woods Dark Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany ("Swietenia spp."), Palissandre du Brésil or Bols de Rose femelle					

PAGE 44-10

Code	Deportation of Coods	Unit		Tariffs				
Number	Description of Goods	of Meas.	BP	MFN	Gen	GP		
412.11.10. 	Unworked; not further worked than painted or than edge- or face-workedDoorskins of mahoganyOther mahoganyOther, Philippine mahoganyUnfinishedFinished .	m3 m3 m3	8%	8%	35%	5%		
81 82 90 412.11.20.	UnfinishedFinishedOther tropical woodsFurther worked than painted or than edge or face-worked, including surface covered with plastics or metalDoorskins of mahoganyOther mahogany	m3 m3 m3	9.2%	9.2%	25%			
412.12 412.12.10. 10 81 82 83 84 89	Other, with at least one outer ply of non-coniferous woodUnworked; not further worked than painted or edge- or face-worked	m 3 m 3 m 3 m 3 m 3 m 3 m 3 m 3 m 3	8%	8%	35%	5%		
91 92 93 94 412.12.20.00 412.19	Other, finishedOf birchOf walnutOf mapleOf appleOf other non-coniferous woodFurther worked than painted or than edge- or face-worked, including surface covered with plastics or metalOther, with both outer plys of coniferous or of other tropical woodsWith metal on one or both faces	m3 m3 m3 m3 m3	9.2% 5% 15%	9.2% 9.2% 15%	25 %	6% 5% 10%		
412.19.90. 11 12 13 20 90	Other	m3 m3	15%	15%	35%	10%		
4412.21 4412.21.10.00 4412.21.90.00 4412.29 4412.29.10.00 1412.29.90.00	non-conliferous woodContaining at least one layer of particle boardDrilled; surface covered with plastics or metalOtherNot containing a layer of particle boardDrilled; surface covered with plastics or metal	-	9.2% 8% 9.2% 8%	9.2% 8% 9.2% 8%	25% 35% 25% 35%	6% 5% 6% 5%		

(In accordance with the Harmonized System)

Code		Unit		Tar	lffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
4412.91							*
4412.91.10.00 4412.91.90.00 4412.99 4412.99.10.00	Drilled; surface covered with plastics or metal Other Not containing a layer of particle board	Ξ	9.2% 8%	9.2% 8%	25% 35%	6% 5%	* *
4412.99.10.00	Drilled; surface covered with plastics or metalOther	-	9.2%	9.2%	25% 35%	6% 5%	*
44.13 4413.00.00.00	Densified wood, in blocks, plates, strips or profile shapes	-	9.2%	9.2%	25%	6%	
44.14 4414.00.00.	Wooden frames for paintings, photographs, mirrors or similar objects		9.2%	9.2%	30%	6%	
10 20 90	For photographs	No. No.					*
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood.						
4415.10.10. 10 20	-Cases, boxes, crates, drums and similar packings; cable-drumsCases, boxes and cratesCases and boxes	-	15%	15%	25%	10%	*
4415.10.20. 10 20	Cable-drums; drums and similar packingsCable-drumsBaskets for fruit, of sliced or peeled woodBins and hoppers	-	9.2%	9.2%	25%	6%	* *
90 4415.20.00. 10 90	Other	_	9.2%	9.2%	25%	6%	
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.						
4416.00.10.00 4416.00.90.	Staves, hoops and heads, for barrels or kegs		Free 9.2%	Free 9.2%	Free 25%	Free 6%	*
91 99	OtherOther	No.					

PAGE 44-12

Code	December of Occident	Unit		Tar	ffs	
Number	Description of Goods	of Meas.	BP	MFN	Gen	GP
4417.00.11.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood. Tool handlesHandles for axes, spades, hand shovels,					
417.00.19.00 417.00.20.00 417.00.90. 10 20 30 90	hand hoes, hand rakes or hand forks, not further manufactured than turned; handles for scythes (snaths) Other tool handlesOtherBacks and blocks, for brushes or broomsHandles for brushes, brooms or mopsLasts and trees, for footwearOther	-	Free 15% 10% 9.2%	Free 5% 11.3% 9.2%	Free 25% 35% 25%	Free 10% 7.5% 6%
14.18 4418.10	Builders' Joinery and carpentry of wood, Including cellular wood panels, assembled parquet panels, shingles and shakes. -Windows, French-windows and their frames					
4418.10.10.00 4418.10.90.00	Window frames	-	9.2%	9.2%	25% 25%	6% 8%
4418.20.00. 11 12 13 14 15 16 19 20	-Doors and their frames and thresholds	No. No. No. No. No.	Free	10%	25%	Free
4418.30.00.00	-Parquet panels	-	9.2%	9.2%	25%	6%
1418.40.00.00	-Shuttering for concrete constructional work	-	9.2%	9.2%	25%	6%
4418.50.00. 11. 19 20	-Shingles and shakes	-	Free	Free	Free	Free
4418.90 4418.90.10.00	-Other builders' joinery and carpentry of woodCellular wood panels	_	4%	4%	25%	2.5%
4418.90.20.00	Flooring tiles made of individual strips of wood joined together	m ²	5.5%	5.5%	25%	Free
4418.90.90. 10 20 90	Other	-	9.2%	9.2%	25%	6%

Code	Description of O. I.	Uni+		Tari	ffs		
Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
44.19 4419.00.00.	Tableware and kitchenware, of wood		9.2%	9.2%	25%	6%	
10	Rolling pins	-					
20 30	Bowls	-					
40 50	Carving boards	-					
60	ISpice racks and cabinets	_					
90	Other	-					
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ormaments, of wood; wooden articles of furniture not falling in Chapter 94.						
4420.10	-Statuettes and other ornaments, of wood					,	
4420.10.10.00	Religious statuettes	-	Free 9.2%	Free 9.2%	Free 25%	Free 6%	
4420.10.30.00	Office Statueties and Officialients		AU	9.2%	22%	0%	
			Free				
4420.90.00.	-Other		11.1%	11.1%	40%	7%	
20	Caskets and cases for jewellery or	_					
30	cutlery and similar articles	_					
40 50	Ashtrays	-					
60	Bookends	_					
90	Other	-					
44.21	Other articles of wood.						
4421.10.00.00	-Clothes hangers	-	9.2%	9.2%	25%	6%	
4421.90 4421.90.10.00	-Other Trellises and fencing panels; saddle trees and stirrups; felloes of hickory or oak; spokes and last blocks not further						
4421.90.20.00	manufactured than turned	_	Free 6%	Free 6%	Free 25%	Free 4%	
4421.90.30.00	Clothes pegs	gr	Free	12¢/gr	20¢/gr	Free	
4421.90.40.	Signs, letters and numerals; window shades or blind rollers; blinds;						
10	toilet seats and their covers; labels		11.3%	11.3%	35%	7.5%	
10 20	Signs	_					
30 40	Window shade or blind rollers	-					
	Blinds						
51 59	Of solid wood	. No.					
-	wood	No.					
4421.90.50.	Labels	-					
	than Chapter 94 or heading No. 44.20		15%	15%	25%	10%	
10	Coffins, caskets and casket shells	No.					

PAGE 44-14

Code	D	Unit		Tar	iffs	
Number	Description of Goods	Meas.	BP	MFN	Gen	GP
or	Description of Goods Joiners' benches and trestles	of	9.2% 9.2%			GP 6% 6%

CHAPTER 44

APPENDIX



Chapter 44

WOOD AND ARTICLES OF WOOD: WOOD CHARCOAL

'otes.

- 1. This Chapter does not cover:
 - (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes of heading No. 12.11;
 - (b) Bamboos and other plaiting materials of heading No. 14.01:
 - (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning of heading No. 14.04;
 - (d) Activated charcoal of heading No. 38.02;
 - (e) Articles of heading No. 42.02;
 - (f) Goods of Chapter 46;
 - (g) Footwear or parts thereof of Chapter 64:
 - (h) Goods of Chapter 66 (for example; umbrellas and walking-sticks and parts thereof);
 - (ij) Goods of heading No. 68.08;
 - (k) Imitation jewellery of heading No. 71.17:
 - Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
 - (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
 - (n) Parts of firearms of heading No. 93.05:
 - (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
 - (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
 - (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03: or
 - (r) Articles of Chapter 97 (for example, works of art).
- 2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
- Heading Nos. 44.14 to 44.21 apply to articles of the respective descriptions
 of particle board or similar board, fibreboard, laminated wood or densified
 wood as they apply to such articles of wood.
- 4. Products of heading No. 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.
- Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.
- For the purpose of this Chapter and subject to Notes 1 (b) and 1 (f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

Supplementary Note.

- 1. For the purpose of the tariff items of this Chapter:
- (a) "Rough" means not further manufactured than sawn, chipped along the general direction of the grain or cut by slicing or peeling.
- (b) "Dressed" means further manufactured than sawn, but not further manufactured than planed or sanded.
- (c) "Untreated" means whether or not processed with creosote or other wood preservative, but not otherwise processed.
- (d) "Treated" means dimensionally stabilized, processed with fire retardant materials, fillers, sealers, waxes, oils, stains, varnishes, paints or enamels.

Converted to the Harmonized System

	1	1	1		1	1	
Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
44.01		Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.					
4401.10.00	00	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms		Free	Free	Free	Free
4401.21.00 4401.22.00	00	-Wood in chips or particles: ConiferousNon-coniferous.	tonne tonne	Free Free	Free Free	Free Free	Free Free
4401.30.00	10 20 30 40 50 90	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar formsSlabs and edgingsSawingsFirelogs, compressed sawdustOther.	kg kg kg kg kg	Free	Free	Free	Free
44.02							
4402.00 4402.00.10		Wood charcoal (including shell or nut charcoal), whether or not agglomerated. Wood charcoal, not agglomerated or agglomerated containing 10% or less by weight of binder.		Free	Free	\$8.27	Free
4402.00.90	10 20 30 90 10 90	PowderGranulesBriquettesOtherOtherBriquettes of wood charcoalOther	tonne tonne tonne tonne	10.2%	10.2%	25%	6.5%
14.03		Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.					
4403.10.00	20	Exceeding 11 metres in length	metre metre	Free	Free	Free	Free
	90	Other	-				
	11 12 19 21	-Other, coniferousCedar logs:Western redYellowOtherFir logs:	m ³	Free	Free	Free	Free
	29 31 32	Other Pine logs: Yellow Canadian red.	m° m°				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

PAGE 44- 6

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1403.20.00							
cont'd	39	Other	m 3				
		Spruce logs:					
	41	Eastern Canadian	m ³				
	49	Other	m ³				
	50	Hemlock logs	m 3				
		Poles, props, posts and similar timbers:					
	61	Poles, telephone, telegraph or power transmission not exceeding					
	62		metre				
		power transmission exceeding 11					
	63	metres in length	metre				
	64		_				
			-				
	63	Other	-				
	71	Pulpwood, spruce/balsam:	m³				
		Peeled or stripped	m 3				
	/9	Other	m.				
	81	Pulpwood, excluding spruce/balsam: Peeled or stripped	m 3				
	89	Othon	m ³				
	90	Other	m-				
	30						
4403.31.00	00						
4403.32.00	00	and Meranti Bakau	m 3	Free	Free	Free	Free
4403.33.00	00	Seraya, Yellow Meranti and Alan	m ³	Free	Free	Free	Free
		Jongkong, Merbau, Jelutong and Kempas. Okoumé, Obeche, Sapelli, Sipo, Acajou	m,	Free	Free	Free	Free
4403.35.00		d'Afrique, Makoré and Iroko	m °	Free	Free	Free	Free
		Limba and Azobé	m ³	Free	Free	Free	Free
		-Other:					
4403.91.00	00	Of oak	m ²	Free	Free	Free	Free
4403.92.00		Of beech	m 3	Free	Free	Free	Free
4403.99.00		Other		Free	Free	Free	Free
		Pulpwood, poplar:	1 1		1,00		1
	11	Peeled or stripped	m ³				
	19	Other	m³				1
		Pulpwood, excluding poplar:					1
	21	Peeled or stripped	m ³				
	29	Other	m³				
		Birch:					
	31	Yellow	m ³				
	32	Paper	m 3				
	39	Other	m ³				
	١	Maple:					
	41	Pacific	m³				
	42	Soft	m 3				
	43	Hard	m ³				
	49	Other	m ³				
	91	Other:	- 2				
		Walnut	m°				
	92	Ash	m °				
	93	Poplar/aspen/cottonwood	m 3				
	94		m ³				
	95		m °				
	96	Cherry	m°				
	99		m ³				

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
44.04		Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.					
4404.10.00	00	-Coniferous	-	Free	Free	Free	Free
4404.20.00	00	-Non-coniferous	-	Free	Free	Free	Free
44.05							
4405.00.00	10 20	Wood wool; wood flour	kg -	Free	Free	20%	Free
44.06		Railway or tramway sleepers (cross-ties) of wood.					
4406.10.00	10 20 90	-Not impregnated. Standard track. Switch ties. Other.	No No No	Free	Free	Free	Free
4406.90.00	10 20 90	-Other Standard track Switch ties Other	No No No	Free	Free	Free	Free
44.07		Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness exceeding 6mm.					
	11129 21300 40 55555555 6623 465690	-ConiferousRough, untreated	m ³ m ³ m ³ m ³	Free	Free	Free	Free

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

PAGE 44- 8

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4407.10.20		Dressed, untreated		Free	Free	25%	Free
	11		m ³				
	12	Western red	m 3				
	19	Other	m 3				
		Fir:	,				
	21	Douglas	m ³				
	29	Uther	m ³				
	30	Hemiock, eastern/western	m ³				
	40	Larch, western	m ³				
	1 .	Pine:					
	51	Ponderosa	m ^o				
	52	Yellow, excluding western yellow	m ³				
	53	Western white	m ³				
	55	Canadian red	m ³				
	56	Jack	m ³				
	57	Lodgepole	m ³				
	58	Southern. Sequoia/redwood.	m 3				
	59	Other	m ³				
		Spruce:	- 111				
	61	Western white	m ³				
	62	Eastern Canadian	m ³				
	63	Black	m ³				
	64	Engelmann	m³				
	65	Sitka	m ³				
	69	Other	m ³				
	70	Larch/tamarack	m ³				
1407 10 00	90	Other	m ³				
4407.10.30	00	Rough or dressed, treated	m ³	6.8%	6.8%	25%	4.5%
4407.21.00		-Of the following tropical wood: -Dark Red Meranti, Light Red Meranti, Meranti Bakau, White Lauan, White Meranti, White Seraya, Yellow Meranti, Alan, Keruing, Ramin, Kapur, Teak, Jongkong, Merbau, Jelutong and					
		Kempas		Free	Free	25%	Free
	11	Rough	m 3				
	19	Utner	m 3				
		Other:					
	91	Rough	m 3				
1407.22.00	99	Other. Okoumé, Obeche, Sapelli, Sipo, Acajou d'Afrique, Makoré, Iroko, Tiama, Mansonia, Ilomba, Dibétou, Limba and	m³				
	10	Azobé	. 1	Free	Free	25%	Free
	00	Rough	m³				
407.23.00	50	OtherBaboen, Mahogany <(Swietenia spp.)>,	m ,				
		Imbuia and Balsa		Free	Free	0.5%	
		Mahogany, Philippine:		rree	rree	25%	Free
	11	Rough	m³				
	19	Other	m ³				
		Mahogany, African:					
	21	Rough	m ³				
	29	Other	m °				
	- 1	Mahogany, American:					
	31	Rough	m ³		1		
	39	Utner	m³				
		Balsa:					
	41	Rough	m ^o				
	49	Uiner	m ³				
		Baboen (Virola):					
	51	Rough	m ³				
	29	Utner	m ³				
		Utner:					
	99	Rough	m³				

APPENDIX 1: (CONT.)

CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

Item	S		Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
		-Other:					
4407.91 4407.91.	10	Of oak Untreated		Free	Free	Free	Free
1407.51.		Rough:		riee	riee	rree	riee
	1	1White	m³				
	1		m ³				
	1:	Other	m ³				
	2		m ³				
	2	2Red	m³				
107 01	2	9Other	m³	6.8%	6.8%	25%	4.5%
407.91. 407.92.		TreatedOf beech	m.	Free	Free	25%	Free
		Rough	m 3	7,00	,,,,,,	2070	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
)Other	m ³				
407.99		Other		F		F	
1407.99.	101	Untreated		Free	Free	Free	Free
	1		m ³				
	1	2 Poplar, excluding yellow	m³				
	1		m ³				
	1		m ³				
		6Maple	m ³				
	1	7 E1m	m ³				
	1	3Cherry	m ³				
	1	Other	m³				
	2		m ³				
	2	2Poplar, excluding yellow	m ³				
	2	3Wainut	m 3				
	2		m ³				
	2		m ³				
	2	7Eim.	m ²				
	2	3 Cherry	m ³				
	2	9 Other	m 3				. ===
1407.99.	20 0	DTreated	m 3	6.8%	6.8%	25%	4.5%
44.08		Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.					
1408.10.		-Coniferous		Free	Free	25%	Free
		ODouglas fir					
		OHemlock	m ²				
		OCedar	ITR ²				
	9	OOther	m²				
408.20.	00	-Of the following tropical woods: Dark					
		Red Meranti, Light Red Meranti, White Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany <(Swietenia spp.)>, Palissandre du Bresil and Bois de Rose femelle		Free	Free	25%	Free
		OMahogany, Philippine	m ²				
	2		m²				
	4	OMahogany, American	m²				
	9		m²				

PAGE 44- 10

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4408.90.00	10 20 30 40 50 60 70	Oak Wainut Birch Maple Elm	m² m² m²	Free	Free	25%	Free
44.09		Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.					
4409.10 4409.10.10	10	-ConiferousUntreated	- m 3	Free	Free	25%	Free
4409.10.20	31 39 91 99 11 19 90	Construction type OtherOther Siding	- m ³	6.8%	6.8%	25%	4.5%
4409.20.11 4409.20.19	00	-Non-coniferous Flooring: Of oak		5.5% Free	5.5% Free	25% 25%	3.5% Free
4409.20.90	90 10 21 29	MapleOtherOtherDowelling and pins of woodMouldings:Construction typeOther.	m ³	Free	Free	25%	Free
44.10		Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.					
4410.10 4410.10.10	00	-Of wood Whether or not painted, edge or face-worked	m³	7%(87) 6%(88) 5%(89)	7%(87) 6%(88) 5%(89)	25%(87) 25%(88)	4.5%(87)
4410.10.90	10	OtherPlastic facedOther, including metal faced	m 3	4%(90) 9.2%	4%(90) 9.2%	25%(89) 25%(90) 25%	3%(89) 2.5%(90) 6%
4410.90 4410.90.10	00	-Of other ligneous materials Whether or not painted, edge or face-worked	m ³	7%(87) 6%(88) 5%(89) 4%(90)	7%(87) 6%(88) 5%(89) 4%(90)	25%(87) 25%(88) 25%(89) 25%(90)	4.5%(87) 4%(88) 3%(89) 2.5%(90)

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
1410.90.90	10	Other. Plastic faced Other, including metal faced	m ³	9.2%	9.2%	25%	6%
4.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.					
411.11.00		-Fibreboard of a density exceeding 0.8g/cm³:Not mechanically worked or surface		C = 9/	C = 9/	25%	49/
1411.19.00	10	covered. Doorskins. Other	kg kg	6.5%	6.5%	35%	4%
	10 90	Other Other	kg kg	9.2%	9.2%	35%	8%
411.21.00		-Fibreboard of a density exceeding O.5g/cm³ but not exceeding O.8g/cm³ :- -Not mechanically worked or surface covered		6.5%	6.5%	35%	4%
411.29.00		Doorskins	kg kg	6.5%	6.5%	35%	4%
	10 90	Other	kg kg				
411.31.00		-Fibreboard of a density exceeding 0.5g/cm³: -Not mechanically worked or surface		6.5%	C = 0/	25%	40/
1411.39.00	10 90	covered. Doorskins. Other. Other	kg kg	6.5%	6.5%	35%	4%
		Dorskins. Other.	kg kg	6.5%	6.5%	35%	4%
411.91.00	10	-Other:Not mechanically worked or surface covered		6.5%	6.5%	35%	4%
411.99.00	90	Other	kg kg	6.5%	6.5%	35%	4%
	90	Other	kg kg				
14.12		Plywood, veneered panels and similar laminated wood.					
1412.11		-Plywood consisting solely of sheets of wood, each ply not exceeding 6mm thickness: With at least one outer ply of the following tropical woods: Dark Red Meranti, Light Red Meranti, White					
		Lauan, Sipo, Limba, Okoumé, Obeche, Acajou d'Afrique, Sapelli, Baboen, Mahogany <(Swietenia spp.)>, Palissandre du Bresil or Bois de Rose femelle					
1412.11.10		Whether or not painted, edge or face-worked		8%	8%	35%	5%
		Philippine Other Mahogany, Philippine	m ³				
	21	Unfinished	m 3				1

PAGE 44- 12

Converted to the Harmonized System

Item	SS	Description of Goods	Onit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4412.11.10		044					
cont'd	29	Other:	m 3				
	91	Mahogany, unfinished	m ³				-
	92	Mahogany, pre-finished	m ³				
		Other	m 3				
4412.11.90		Other		9.2%	9.2%	25%	6%
		Mahogany, doorskins		0.270	0.270	25%	0 /0
	11	Philippine	m ³				
	19		m ³				
	90	Utner	m o				
1412.12		Other, with at least one outer ply of					
		non-coniferous wood					
1412.12.10		Whether or not painted, edge or	1				
	10	face-worked		8%	8%	35%	5%
	10	Sen	m 3				
	21	Binch	- 1				
	22	Birchwalnut	m ³				
	23	E1m.	m ³				}
	24	Teak	m 3			·	
	25	Maple	m ³				
	29	Uther	m 3				
		Uther:					
	91	Birch	m³				
	92	wainut	m ³				
	93	Elm	m 3				1
	94	Teak	m ³				
	95	Maple	m ³				
	99	Other	m ³				
412.12.90	00	Other	m 3	9.2%	9.2%	25%	6%
412.19	00	1Uther	1				
412.19.10	00	With metal on one or both faces		5%	9.2%	35%	5%
14 12 . 15 . 50		Other		15%	15%	35%	10%
	11	9 5mm on less	m ³				
	12	9.5mm or less	m ³				
	19	Other	m ³				
		Douglas fir, unsanded	111				
	21	9.5mm or less	m ³				
	22	Uver 9.5mm to 15.875mm	m ³				
	29	Uther	m ³				
		iDoudlas fir. shon:					
	31	9.5mm or less	m ³				
	32	Uver 9.5mm to 15.875mm	m ³				
1	39	Other	m ³				
		Uther:					
	91	Douglas fir, 9.5mm or less	m 3				
	92	Douglas fir, over 9.5mm to					
	93	15.875mm	m 3				
	94	Douglas fir, over 15,875mm	m 3				
	95	Pine	m 3				
	96	HemlockBalsam fir	m³				
	97	Spruce	m 3				
	98	Pre-finished	m 3				
	99	Other	m 3				
			-01				
		-Other, with at least one outer ply of					
		non-coniferous wood:					
412.21		Containing at least one layer of					
		particle board					
412.21.10	00	Whether or not painted, edge or					
		face-worked	-	8%	8%	35%	5%
412.21.90	00	Other	-	9.2%	9.2%	25%	6%
412.29	- 1	utner					,,,
412.29.10	00	Whether or not painted, edge or					
140 00 00	00	face-worked	-	8%	8%	35%	5%
412.29.901	00	Other	-	9.2%	9.2%	25%	6%
	- 1						

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
4412.91		Containing at least one layer of particle board					
4412.91.10	00	Whether or not painted, edge or		00/	0.0/	050/	==/
4412.91.90	00	face-worked	_	8% 9.2%	8% 9.2%	35% 25%	5% 6%
4412.99 4412.99.10		Other Whether or not painted, edge or					
		face-worked	-	8%	8%	35%	5%
4412.99.90	00	Other	-	9.2%	9.2%	25%	6%
44.13							
4413.00.00	00	Densified wood, in blocks, plates, strips or profile shapes	-	9.2%	9.2%	25%	6%
44.14							
4414.00.00		Wooden frames for paintings,					
	10	photographs, mirrors or similar objects.	No	9.2%	9.2%	30%	6%
	20	Picture and photograph	No				
	90	Other	No				
44 . 15		Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums					
		of wood; pallets, box pallets and other load boards, of wood.					
4415.10		-Cases, boxes, crates, drums and					
4415.10.10		similar packings; cable-drumsBoxes and crates		15%	15%	25%	10%
		Boxes	-		,	20%	.070
4415.10.90	20	Crates	-	9.2%	9.2%	25%	6%
	10	Cable-drums	-			20,0	0,0
	20	Baskets, fruit, sliced/peeled wood.	_				
		Tote-boxes	- 1				
		Other:					
	91	Parts of wooden shipping containers	-				
	99	Other	-				
4415.20.00		-Pallets, box pallets and other load					
		boards		9.2%	9.2%	25%	6%
	90	Pallets and box pallets	-				
44.16							
4416.00		Casks, barrels, vats, tubs and other					
		coopers' products and parts thereof, of					
4416.00.10	00	wood, including stavesBarrel and keg staves, hoops and					
		heading	-	Free	Free	Free	Free
4416.00.90	10	Other		9.2%	9.2%	25%	6%
	10	Staves for pipes, silos or tanks	-				
	91	Barrels and kegs, tight	No No				

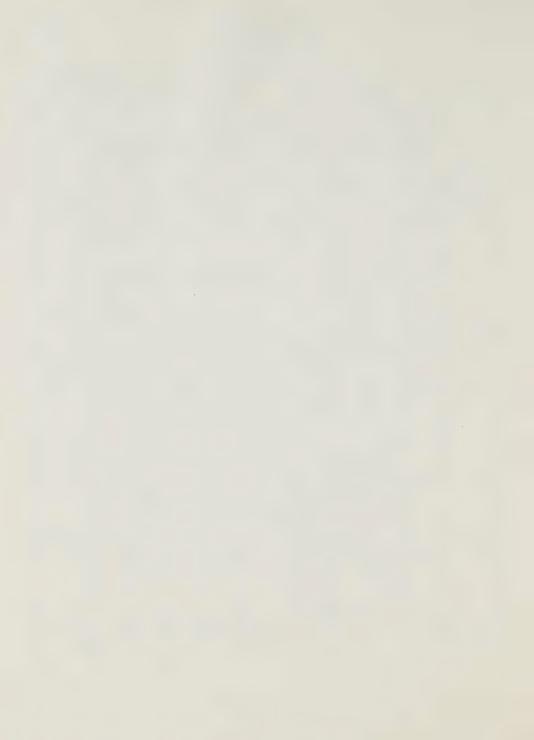
PAGE 44- 14

Converted to the Harmonized System

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
44.17			1				
4417.00 4417.00.11		shovels, hand hoes, hand rakes and hand forks, not further manufactured than turned; snaths.	-	Free	Free	Free	Free
4417.00.19 4417.00.20 4417.00.90	10 20 30	OtherMallets and maulsOtherBacks/blocks for brushes or broomsHandles, brush, broom or mopLasts and trees, shoe or bootOther	-	15% 10% 9.2%	15% 11.3% 9.2%	25% 35% 25%	10% 7 . 5% 6%
44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.					
4418.10		-Windows, French-windows and their frames					
4418.10.10 4418.10.90		Window frames; wire windows with wooden frames	-	9.2%	9.2%	25% 25%	6% 8%
4418.20.00		-Doors and their frames and thresholds		Free	10%	25%	Free
	15		NO NO NO NO NO NO				
4418.30.00	00	-Parquet panels	-	9.2%	9.2%	25%	6%
4418.40.00	00	-Shuttering for concrete constructional work	-	9.2%	9.2%	25%	6%
4418.50.00	11 19 20		-	Free	Free	Free	Free
4418.90 4418.90.10 4418.90.90	00 10 20 90	Prefabricated partitions and panels for buildings	-	4% 9.2%	4% 9.2%	25% 25%	2.5%
44.19							
4419.00.00	20 30 40 50	Bowls. Canving boards. Cheeseboards. Spice racks and cabinets.	-	9.2%	9.2%	25%	6%

Converted to the Harmonized System

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
44.20		Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.					
		-Statuettes and other ornaments, of wood Religious statuettesOther	-	Free 9.2% AU Free	Free 9.2% -	Free 25% -	Free 6% -
4420.90.00	20	-Other. Coat or hat racks Caskets and cases for jewellery or cutlery and similar articles	-	11.1%	11.1%	40%	7.0%
	40 50 60	Humidors Ashtrays Bookends Racks, wall, for guns 	-				
44.21	30	Other articles of wood.	_				
4421.10.00	00	-Clothes hangers	-	9.2%	9.2%	25%	6%
4421.90 4421.90.10	00	-OtherTrellises and fencing panels; saddle trees and stirrups; felloes of hickory or oak; spokes and last blocks not further manufactured than					
4421.90.20 4421.90.30 4421.90.40	00	turned. Cross arms, drilled. Clothes pegs. Labels; signs, letters and numerals; window shade or blind rollers;	- gr	Free 6% Free	Free 6% 12¢	Free 25% 20¢	Free 4% Free
	30	blinds; toilet seats and coversSignsWindow shade or blind rollersBlinds		11.3%	11.3%	35%	7.5%
4421.90.50	59	Solid woodSolid woodOther, of composition woodOther	No No				
	90	other than Chapter 94 or heading No. 44.20	No -	15%	15%	25%	10%
1421.90.60 1421.90.90		Flooring tiles made of individual strips of wood joined togetherBlocks, hardwood flooring	m²	5.5% 9.2%	5.5% 9.2%	25% 25%	Free 6%
	20 30 40	Bobbins and spoolsVeneer tape, edge finishLadders	No - -				
	92	Othen:Cores, for winding paperCore plugs, paper rollSticks, confectionary.	-				
		Shuttles, finished	-				



CHAPTER 45

Cork and Articles of Cork

A. Introduction

Proposed Chapter 45 incorporates, in whole or in part, 11 items of the Customs Tariff as listed below:

- 19230-1 Gasket stock, wholly or in part of vegetable materials ... 19231-1 Gasket stock, wholly or in part of vegetable materials ... 20630-1 Containers ... corks, stoppers or other closures ... 43829-1 Parts, n.o.p., electro-plated or not ... for automobiles ... 43877-1 Materials ... for use in the manufacture of (motor vehicles) 49300-1 Corkwood, or cork bark, unmanufactured 49400-1 Manufactures of corkwood or cork bark, n.o.p. ... *49405-1 Cork slabs, boards, planks and tiles produced from cork waste ...
- *49410-1 Cork blocks, boards, planks, slabs ... from cork waste ...
- *49500-1 Corks, manufactured from corkwood
- 57300-1 ... cork matting or carpets

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding proposed Chapter 45.

The Board's analysis of the proposed rates of duty did not reveal any changes which meet the criteria for restoration of the current rates.

TABLE 45.1

The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
4501.90.00	-Waste cork; crushed, granulated or ground cork	3

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.



Chapter 45

CORK AND ARTICLES OF CORK

Legal Note.

- 1. This Chapter does not cover:
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).



TABLE 45.2: SCHEDULE RECOMMENDED BY THE BOARD

CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

	Unit		Tariffs P MFN Gen		
Description of Goods	of Meas.	BP	MFN	Gen	GP
Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.					And the second s
-Natural cork, raw or simply prepared	-	Free	Free	Free	Free
-Waste cork; crushed, granulated or ground cork	-	Free	Free	20%	Free
Natural cork, debacked or roughly squared, or in rectangular (Including square) blocks, plates, sheets or strip, (Including sharp-edged blanks for corks or stoppers)	_	Free	Free	20%	Free
Articles of natural cork.					
-Corks and stoppers	kg	Free	Free	II€/kg	Free
-OtherMats and mattingWashersGasketsOther	m ² - -	Free	Free	20%	Free
Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.					
-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	m ²	Free	Free	25%	Free
-Other	m ²	Free	Free	20%	Free
	waste cork; crushed, granulated or ground cork. -Natural cork, raw or simply prepared -Waste cork; crushed, granulated or ground corkCrushed, granulated or groundOther Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers) Articles of natural corkCorks and stoppers -Other	Description of Goods of Meas. Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. -Natural cork, raw or simply prepared	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. -Natural cork, raw or simply prepared - Free -Waste cork; crushed, granulated or ground cork	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. -Natural cork, raw or simply prepared - Free Free -Waste cork; crushed, granulated or ground cork	Description of Goods Of Meas. Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork. -Natural cork, raw or simply prepared -Waste cork; crushed, granulated or ground cork.



CHAPTER 45

APPENDIX



Chapter 45

CORK AND ARTICLES OF CORK

Note.

- 1. This Chapter does not cover :
 - (a) Footwear or parts of footwear of Chapter 64;
 - (b) Headgear or parts of headgear of Chapter 65; or
 - (c) Articles of Chapter 95 (for example, toys, games, sports requisites).



CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 45- 3

Item	SS	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
45.01		Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.					
4501.10.00	00	-Natural cork, raw or simply prepared	-	Free	Free	Free	Free
4501.90.00	10	-OtherCrushed, granulated or ground	-	Free	Free	20%	Free
45.02							
4502.00.00	00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers)	-	Free	Free	20%	Free
45.03		Articles of natural cork.					
4503.10.00	00	-Corks and stoppers	kg	Free	Free	11¢	Free
4503.90.00	30	-Other. Mats and matting. Washers. Gaskets. Other.	m ² -	Free	Free	20%	Free
45.04		Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.					
4504.10.00	10	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	m²	Free	Free	25%	Free
1504.90.00	10 20 30 40	Other. -Other	m²	Free	Free	20%	Free



CHAPTER 46

Manufactures of Straw, of Esparto or of Other Plaiting Materials; Basketware and Wickerwork

A. Introduction

Proposed Chapter 46 incorporates, in whole or in part, 18 items of the Customs Tariff as listed below:

*20210-1 Paper matting

Manufactures of wood, n.o.p.:

50600-1 Other than the following (See 50600-2 to 50600-13)

51600-1 Blinds of wood, metal or other material ...

56510-1 Braids of all kinds, n.o.p.

56930-1 Hat braids ... whether woven, knitted or plaited ...

57000-1 Mats, door or carriage, other than metal, n.o.p.

57005-1 Carpeting, rugs, stair pads, mats and matting of straw, hemp ...

57005-2 Carpeting, rugs, stair pads, mats and matting of straw 57010-1 Carpeting, rugs, mats and matting of paper; stair pads

57015-1 Carpeting, rugs, mats and matting of sisal, palm ... or cane straw

62200-1 Trunks, valises, hat boxes ... baskets of all kinds, n.o.p.

*62200-2 Baskets of bamboo

*62200-3 Baskets of interwoven vegetable fibres

62300-1 Musical instrument cases, fancy cases or boxes of all kinds ...

62300-3 Purses, reticules; parts of the foregoing

*62305-1 Handbags of sisal, palm straw, or cane straw ...

71100-1 All goods not enumerated in this schedule ...

Articles of materials ... in headings 93901 to 93906 ... n.o.p.:

93907-1 Other than the following (See 93907-2 to 93907-10)

B. The Board's Analysis and Recommendations

The Board did not receive any submissions regarding the proposals for Chapter 46.

Analysis of the proposed rates of duty revealed that HS item 4601.10.00.10 meets the Board's criteria for rate of duty restoration for braided plaits since the MNF rate would decline from 20 p.c. to 13.5%. The Board recommends that this be achieved in the following manner.

^{*} Indicates that goods under the present tariff item are classified only to this Chapter.

Delete 4601.10.00.10 and 4601.10.00.90 as well as the rates of duty under 4601.10.00 and add the following:

																	MFN Rates
4601.10.10.00Braid	٠	٠	۰	٠	•	٠	•	•	٠	•	•	•	•	•	٠	-	20%
4601.10.90.00Other											۰					_	13.5%

In addition, the Board found that handbags of sisal, palm or cane straw are currently dutiable under tariff item 62305-1 at 8 p.c. MFN and the proposed MFN rate under 4602.10.90.00 is 10.7%. While these goods appear to be a candidate for rate restoration, further verification of the calculations shows that the proposed MFN rate for 4602.10.90.00 should be 10.3%. When the correct rate is used the goods no longer meet the Board's criteria for rate restoration. The Board recommends, therefore, that the MFN and BP rates for 4602.10.90.00 be shown as 10.3%.

The Board further recommends the following adjustments to the Legal Notes at the beginning of the Chapter to correspond to the current official text of the HS.

In the English text of Legal Note 2(b) replace "of heading No. 56.07" by "(heading No. 56.07)".

In the English text of Legal Note 2(d) replace "of Chapter 87" by "(Chapter 87)".

In the English text of Legal Note 3, line 1, add "s" to "purpose".

TABLE 46.1 The Board's Nomenclature Recommendations

HS Code	Description of Goods	Reasons for Changes
4601.20.10.00	Of sisal, palm or cane straw En paille de sisal, de palmier ou de canne	2
4601.20.90	Of other vegetable materials En autres matières végétales	3
4602.90	-Of other materials	3
4602.90.90.00	Other	2

Chapter 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Legal Notes.

*

- I. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osler or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffla, narrow leaves or strips cut from broad leaves) or bark, upspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- 2. This Chapter does not cover:
 - (a) Wall coverings of heading No. 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
- 3. For the purposes of heading No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.



CANADIAN CUSTOMS NOMENCLATURE AND SCHEDULE OF TARIFFS

(In accordance with the Harmonized System)

PAGE 46-3

Code		Unit		Tai	iffs		
or Number	Description of Goods	of Meas.	BP	MFN	Gen	GP	
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).						
4601.10.10.00	-Plaits and similar products of plaiting materials, whether or not assembled into stripsBraid	_	18%	20%	40%	13%	
1601.10.90.00	Other	-	13.5%	13.5%	30%	9%	
4601.20.10.00 4601.20.90. 10 20	-Mats, matting and screens of vegetable materialsOf sisal, palm or cane strawOf other vegetable materialsMats and mattingScreens	m ²	Free	Free	25% 25%	Free 7.5%	
4601.91.00.00 4601.99.00.00	Other Of vegetable materials		10.2%	10.2%	35% 30%	6.5%	
6.02	Basketwork, wickerwork and other articles, made directly to shape from plating materials or made up from goods of heading No. 46.01; articles of loofah.						
1602.10 1602.10.10.00	-Of vegetable materialsTrunks, travelling-bags and cases, shopping-bags and hatboxes; purses and handbags of other than sisal, palm or cane strawOther.	-	12.5%	17.5%	40% 40%	11.5%	
1602.90	-Of other materials						
4602.90.10.00	Baskets, trunks, travelling-bags and cases, shopping-bags, handbags, purses and hatboxes	-	12.5%	17.5%	40% 35%	11.5%	



CHAPTER 46

APPENDIX



Chapter 46

MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Notes.

- 1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, upspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.
- 2. This Chapter does not cover:
 - (a) Wall coverings of heading No. 48.14;
 - (b) Twine, cordage, ropes or cables, plaited or not of heading No. 56.07;
 - (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
 - (d) Vehicles or bodies for vehicles of basketware of Chapter 87; or
 - (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).
- 3. For the purpose of heading No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.



CANADIAN TARIFF SCHEDULE

Converted to the Harmonized System

PAGE 46- 3

Item	ss	Description of Goods	Unit of Meas.	BP Rate	MFN Rate	GEN Rate	GPT Rate
46.01		Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).					
4601.10.00	10	-Plaits and similar products of plaiting materials, whether or not assembled into strips	-	13.5%	13.5%	30%	9%
4601.20		-Mats, matting and screens of vegetable materials					
4601.20.10	00	Mats and matting of sisal, palm or cane straw.	m ²	Free	Free	25%	Free
4601.20.90		Other Mats and matting Screens	_	11.9%	11.9%	25%	8%
		-Other: Of vegetable materials Other	-	10.2% 13.5%	10.2%	35% 30%	6.5% 9%
46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.					
4602 . 10 4602 . 10 . 10	00	-Of vegetable materialsTrunks, travelling-bags and cases, shopping-bags and hatboxes; purses and handbags of other than sisal, palm or cane straw.	_	12.5%	17.5%	40%	11.5%
1602.10.90	00	Other	-	10.7%	10.7%	40%	7%
1602.90 1602.90.10	00	-Other Baskets, trunks, travelling-bags and cases, shopping-bags, handbags,					
1602 90 90	00	purses and hatboxes		12.5% 12.5%	17.5%	40% 35%	11.5%



























